

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.01.2016

CORAM:

THE HON'BLE MR.JUSTICE M.JAICHANDREN

AND

THE HON'BLE MRS.JUSTICE S.VIMALA

T.C.A.NO.1192 OF 2009

Commissioner of Income Tax
Chennai.

... Appellant/Respondent

Vs.

M/s.Dadha Pharma Pvt.Ltd.,
(Formerly known as M/s.Synergy
Research Centre P.Ltd.,)
New # 250, Loyds Road,
Chennai - 600 014.

... Respondent/Appellant

Prayer: Tax Case Appeal filed under Section 260-A of the Income Tax Act, 1961 against the Order dated 6.5.2009 in I.T.A.No.1075/Mds/2008 on the file of the Income Tax Appellate Tribunal, Madras 'A' Bench in respect of the assessment year 2000-2001, against The order dated 13.3.2008 in I.T.A.No.149/07-08 on the file of the Office of The Commissioner of Income Tax (Appeals) VIII Chennai-34 against The Assessment order dated 1.8.07 made in PA/GIR.No.AABCS5048L on the file of the Office of the Income Tax Officer(OSD) Company Circle(4) Chennai.

For Appellant : Mr.T.Ravikumar,
Mr.J.Narayanaswamy,
Mr.T.R.Senthilkumar
and Mr.M.Swaminathan

For Respondent : Ms.Anita Sumanth

JUDGMENT

Judgment of the Court was made by M.JAICHANDREN,J.)

The learned counsels appearing for the Appellant/Revenue had submitted that they may be permitted by this Court to withdraw the present tax case appeal, in view of the Circular No.21 of

2015, issued by the Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, Government of India, dated 10.12.2015, as the tax effect relating to the matter is less than Rs.20,00,000/-.

2. The learned counsels had further submitted that liberty may be granted to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the circular.

3. In view of the said submissions made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeal stands dismissed, as withdrawn. It is made clear that the questions of law, which may arise for the decision of this Court, in the present tax case appeal, are left open to be considered and decided in appropriate cases, in accordance with law. It is also made clear that it would be open to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today. No costs.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

To

1. The Income Tax Appellate Tribunal,
Madras 'A' Bench .
2. The Commissioner of Income-tax (Appeals) - VIII,
Chennai-34.
3. The Income Tax Officer (OSD),
Company Circle I(4),
Chennai.

+lcc to Mr.T.Ravikumar, Advocate, S.R.No.4122
+lcc to Mr.Anitasumanth, Advocate, S.R.No.3661

T.C.A.No.1192 of 2009

rsi(CO)
srg(01/02/2016)