IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.01.2016

CORAM

THE HONOURABLE MR.JUSTICE M.JAICHANDREN
AND
THE HONOURABLE MRS.JUSTICE S.VIMALA

Tax Case Appeal Nos.126 to 131 of 2009

The Commissioner of Income Tax
Chennai. ... Appellant
in all the appeals

Versus

M/s.Popat Jamal & Sons,
129, Broadways,
Chennai 600 108. ... Respondent
in all the appeals

Prayer: Appeals filed under Section 260A of the Income Tax Act, 1961 presented to the High Court against the order of the Income Tax Appellate Tribunal Madras 'B' Bench, dated 25.04.2008 in I.T.A.Nos.543 of 2005, 1344, 1345, 1346, 1347 and 1348 of 2006 for the Assessment years 2001-2002, 1997-1998, 1998-1999, 1999-2000, 2000-2001 and 2002-2003/Mds/2005 respectively and against the order of the Commissioner of Income Tax (Appeals)-IX, No.121, Mahatma Gandhi Road, Chennai 34 made in ITA.Nos.109 to 113/05-06 and Miscellaneous Petition No.1 of 2004-05, dated 08.03.2006 and 10.12.2004 for the Assessment year 2002 - 03, 2000 - 01 , 1999 - 2000, 1998 - 1999, 1997 - 1998 and 2001 - 02 respectively and against the order of the Assistant Commissioner of Income Tax Business Circle - IX, Chennai - 6, dated 10.03.2005 and 31.01.2004 made in PAN/GI.No.AAAFP5280B and AAJPJ5456C for the Assessment Year 1997 - 98, 1998 - 99, 1999 - 2000, 2000 - 01, 2002 - 03 and 2001 - 02 respectively.

For Appellant : Mr.T.Ravikumar
Mr.T.R.Senthil Kumar
Mr.J.Narayanaswamy
Mr.M.Swaminathan

For Respondent : Mr.S.Sridhar

COMMON 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 appeals, 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liberty may be granted to the Appellant/Revenue to revive the tax case appeals, if it is found that the same had been withdrawn, inadvertently, even though the same falls under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeals stand dismissed, as withdrawn.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 appeals, 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 appeals, if it is found that the same had been withdrawn, inadvertently, even though the same 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 III)

//True Copy//

Sub Assistant Registrar

cla/rg

To:

1.The Registrar,
The Income Tax Appellate Tribunal
Madras 'B' Bench, Chennai.

2.The Commissioner of Income Tax(Appeals) - IX,
121, Mahatma Gandhi Road, Chennai 34.

3.The Assistant Commissioner of Income Tax,
Business Circle IX, Chennai 6.

+1cc to Mr.M.Swaminathan, Sr. standing counsel for Income Tax,
S.R.No.5880
+1cc to Mr.S.Sridhar, Advocate, S.R.No.5961

BVR(CO)
CA(04/02/2016)