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.1279 to 1282 of 2009

The Commissioner of Income Tax
Pondicherry .. Appellant

Versus

Shri. T.Natarajan
M/s Ram Silks
184, J.N.Street, Pondicherry 605 001
PAN/GIR N 723 .. Respondent in TCA 1279/09

Shri.T.Ramanikanth
M/s Ram Silks
184, J.N.Street, Pondicherry 605 001
PAN/GIR R 776 .. Respondent in TCA 1280/09

Shri T.Venkatesan (HUF) PAN:AAHT0266M
..Respondent in TCA 1281/09

Shri T.Venkatesan (Indl) PAN:AAAPV4461C
..Respondent in TCA 1282/09

Prayer: Appeals presented to the High Court against the order of the Income Tax Appellate Tribunal Madras 'C' Bench, dated 11.11.2008 in I.T.(SS)A.Nos.137, 139, 150 & 151/Mds/2003 respectively. Against the order of the Commissioner of Income tax (Appeals), Chennai 34, dated 28.03.2003 and made in ITA Nos.226/2001-2002, 227/2001-02, 345/2002-03, (in TCA Nos.1279, 1280, 1282/09) respectively and dated 25.04.2003 and made in 380/2002-03 in TCA Nos.1281/2009) the assessment years 1989-90 to 1999,2000) 1989-90 to 1999-2000, 1989-90 to 1999-2000, and 1989-90 to 1999-2000, and against the order of the Deputy Commissioner of Income Tax, Circle 1(1), Pondicherry, dated 29.12.2000, PA No./GI No. T23-N. 887-R and dated 30.01.2003 PAN/GIR No.21203-V, in TCA No.1279, 1280/09, and TCA No.1282/09, and TCA No.1281/09, respectively the assessment year 1988-89 to 1998-99, 1989-90 to 1999-2000 respectively.

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

For Respondents : Mr.J.Balachander

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liberty may be granted to the Appellant/Revenue to revive the tax case appeals, if it is found that the same had been withdrawn, inadvertently, even though the same falls under the exceptions mentioned in paragraph 8 of the circular.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-IV)

//True Copy//

Sub Assistant Registrar

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To:

1. The Income Tax Appellate Tribunal Madras 'C' Bench.
2. The Commissioner of Income Tax, Appeals, Chennai 34.
3. The Commissioner of Income Tax, Pondicherry,
4. The Deputy Commissioner of Income Tax, Circle 1(1), Pondicherry.

+1 cc to Mr.J.Narayanaswamy, Advocate, sr.5854
+1 cc to J.Balachander, Advocate, sr. 5332

Tax Case Appeal Nos.1279 to 1282 of 2009

ad co, kra 10.03.2016