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.490 to 494 of 2009

The Commissioner of Income Tax
Tamil Nadu VIII, Chennai .. Appellant/Appellant

Versus

Shri. A.R.Jawaharlal Nahar
189, V.M.Street, Royapettah
Chennai 4 GI/PAN8585-J .. Respondent/Respondent

Prayer: Appeals presented to the High Court against the order of the Income Tax Appellate Tribunal Madras 'A' Bench, dated 27.06.2008 in I.T.A.Nos.1869 to 1873/Mds/2007 respectively and against the order of the Commissioner of Income Tax (Appeals)-IX, Chennai dated 29.03.2007 in ITA No.51,52,53, 54 & 56/2002-03 respectively and against the order of the Asst. Commissioner of Income Tax, Circle-VIII, Chennai-6, dated 28.03.2002 in PAN/GIR No.8595-J, for the Assessment years 91-92, 92-93, 93-94, 94-95 & 96-97.

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

For Respondent : M/s Pass Associates

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liberty may be granted to the Appellant/Revenue to revive the tax case appeals, if it is found that the same had been withdrawn,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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeals stand dismissed, as withdrawn.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that it would be open to the Appellant/Revenue to revive the tax case appeals, if it is found that the same had been withdrawn, inadvertently, even though the same falls under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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 VII)

//True Copy//

Sub Assistant Registrar

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To:
1. The Registrar, Income Tax Appellate Tribunal Madras 'A' Bench.

2. The Commissioner of Income Tax, (Appeals) XI, Chennai.

3. The Asst. Commissioner of Income Tax, Circle-VIII, Chennai-6.

+ 1 cc to Mr.T. Ravikumar, Advocate SR.5926
+ 1 cc to Mr.M. Swaminathan, Advocate sR.5879

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KK(CO)
Eu 11.02.16