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.693 OF 2009

Commissioner of Income Tax
Chennai. ... Appellant/ Respondent

Vs.

Aircell Cellular lImited,
5th Floor, Spencer Plaza,
769, Anna Salai,
Chennai - 600 002,
PAN: AAACR5136R ... Respondent/ Appellant

Prayer: Tax Case Appeal filed under Section 260A of the Income Tax Act, 1961 against the Order dated 21.11.2008 in I.T.A.No.2270/Mds/2006 on the file of the Income Tax Appellate Tribunal, Madras 'A' Bench in respect of the assessment year 2003-2004.

against the order of the Commissioner of Income Tax Appeals III, Chennai 34 dated 5.9.2006 made in ITA.No.585/2005-06 for assessment year 2003-04 against the order of the Assistant Commissioner of Income Tax, Company Circle (1) Chennai dated 20.1.2006 made in PAN/GIR.No.AAACR5136/Ax6-579 the assessment year 2003-2004.

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

For Respondent : No appearance

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that liberty may be granted to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeal stands dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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

/true copy/

Sub Asst. Registrar

To

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

2. The Commissioner of Income-tax (Appeals) - III,
   121 Mahatman Gandhi road, Chennai 34

3. The Assistant Commissioner of Income-tax,
   Company Circle I- 1, Chennai,

2 ccs to Mr.Ravikumar, Advocate, sr. 4121, 3576

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