IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.1.2016

CORAM

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

Tax Case Appeal Nos.672 and 673 of 2007

The Commissioner of Income Tax
Tiruchirapalli .. Appellant in both the appeals

Versus

M/s.Kathirvel & Co.,
B-40, Gandhigramam Colony
Pasupathipalayam
Karur – 639 001 .. Respondent in both the appeals

Prayer IN TCA No.672 of 2007: Appeal has been filed against the order of the Income Tax Appellate Tribunal Madras `C' Bench, Chennai, dated 27.10.2006 passed in I.T.A.No.773(Mds)/2000.

Prayer IN TCA No.673 of 2007: Appeal has been filed against the order of the Income Tax Appellate Tribunal Madras `C' Bench, Chennai, dated 27.10.2006 passed in I.T.A.No.2138(Mds)/2003.

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

For Respondent : No Appearance

COMMON JUDGMENT

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that liberty may be granted to the Appellant/Revenue to revive the tax case appeals, if it is found that they had been withdrawn, inadvertently, even though they fall under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeals stand dismissed, as withdrawn.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

been withdrawn, inadvertently, even though they fall under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today. No costs.

(M.J.J.,) (S.V.J.,)

Index:Yes/No 25-1-2016
Internet:Yes/No
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Note: Issue order copy on 28.1.2016.

To:

The Income Tax Appellate Tribunal Madras `C' Bench, Chennai

M.JAICHANDREN,J.
AND
S.VIMALA,J.

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Tax Case Appeal Nos.672 and 673 of 2007

25.1.2016