IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.1.2016

CORAM

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

Tax Case Appeal No.775 of 2009

Commissioner of Income Tax
Circle IV, Chennai .. Appellant

Versus

Sri.C.J.Ramesh Reddy,
No.89, Arcot Road, Vadapalani,
Chennai-600 026. .. Respondent

Prayer: Appeal presented to the High Court against the order of the Income Tax Appellate Tribunal Madras `A' Bench, dated 15.10.2008, in I.T.A.No.314/Mds/2008 preferred against the order of CIT(A)VIII dated 18.10.2007 made in ITA No.013/2007-08 preferred against the order of the Assistant Commissioner of Income Tax, circle IV, Chennai 34, dated 18.06.2007 filed against the assessment order of the Assistant Commissioner of Income Tax, Business circle IV, Chennai 34 dated 28.12.2006 for the Assessment year 2004-2005 in PAN/GIR AAFPR 6269P.

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

For Respondent : No appearance.

O R D E R

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that liberty may be granted to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn,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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeal stands dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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

//True Copy//

Sub Assistant Registrar

ssk.

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

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

3. The Assistant Commissioner of Income Tax,
Business circle IV, Chennai 34.

+1 cc to M/s.T.R.Senthilkumar, Advocate, sr.6409.

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rsi co
kra 16.02.2016