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 Nos.806 to 808 of 2009

Commissioner of Income Tax
Chennai VI, Chennai-34. .. Appellant

Versus

M/s.SAAB Exports,
Chitra Avenue, Flat No.302,
Suruthi Block-9,
Choolaimedu High Road,
Vadapalani, Chennai-94. .. Respondent

Prayer: Appeals presented to the High Court against the order of the Income Tax Appellate Tribunal Madras `D' Bench, dated 31.10.2008 in I.T.A.Nos.559/Mds/2008, 560/Mds/2008 and 561/Mds/2008 respectively against the order of the Commissioner of Income Tax,(Appeals) VIII, Chennai,d ated 14.12.2007 and made in ITA Nos.125, 126 & 127 of 2005-2006 against the order of Income tax Officer, Ward V(1), Chennai 34, dated 30.12.2005 and made in PAN/GIR No.AARFS9950J for the Assessment Year 1998-99, 1999-2000 and 2000-2001 respectively.

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

For Respondents : No appearance.

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that liberty may be granted to the Appellant/Revenue to revive the tax case appeals, if it is found that they had been withdrawn, inadvertently, even though they fall under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeals stand dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeals, if it is found that they had been withdrawn, inadvertently, even though they fall under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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

Sd/-
Assistant Registrar(CS-VI)

//True Copy//

Sub Assistant Registrar

ssk.

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

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

3. The Income Tax Officer, Ward V(1),
Chennai 34.

+1 cc to Mr.T.Ravikumar, Advocate, sr.6036

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