

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 No.919 of 2009

The Commissioner of Income Tax
Tamilnadu-VIII, Chennai .. Appellant

Versus

Shri P.G.Gunasekaran
63/1, Chella Pillaiyar Koil Street,
Royapettah,
Chennai - 600 014
Pan No.AAGPG2252G .. Respondent

Prayer: Appeal presented to the High Court against the order of the Income Tax Appellate Tribunal Madras 'B' Bench, Madras dated 27.03.2009, in I.T.A.No.1280/Mds/2008 against the order of Commissioner of Income Tax (Appeals) IX, Chennai-34 dated 18.03.2008 made in ITA.NO.262/07-08 for the assessment year 1999-2000 against the order of Additional Commissioner of Income Tax, Business Range VIII, Chennai - 6 dated 17/12/2007 made in pan No.AAGPG2252G/1999-2000 for the assessment year 1999-2000.

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that liberty may be granted to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeal stands dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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

/TRUE COPY/

Sub-Assistant Registrar

ssd

To:

1.The Income Tax Appellate Tribunal
Madras 'B' Bench.

2.The Commissioner of Income Tax,
Tamil Nadu-VIII, Chennai.

3.The Commissioner of Income Tax (Appeals) IX,
Chennai - 34.

4.The Additional Commissioner of Income Tax,
Business Range, VIII, Chennai - 6.

5.The Assistant Registrar, Income Tax Appellate
Tribunal, III Floor, Rajaji Bhavan,
Besant Nagar, Chennai - 90.

+1 CC to MR.M.Swaminathan Advocate. SR.NO. 5871

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CO-SKV

JD 02/02/2016