IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 25.1.2016

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The Honourable Mr.Justice M.JAICHANDREN
and
The Honourable Mrs.Justice S.VIMALA

Tax Case (Appeal) Nos.819 and 820 of 2007

Commissioner of Income Tax
Chennai ...Appellant in both the appeals

-vs-

V.R.Venkatachalam ...Respondent in both the appeals

TCA No.819 of 2007:

Tax Case (Appeal) has been filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal Madras B Bench, dated 14.6.2005 in ITA No.1048/Mds/99.

TCA No.820 of 2007:

Tax Case (Appeal) has been filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal Madras B Bench, dated 14.6.2005 in ITA No.1049/Mds/99.

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

For respondent : Mr.V.D.Gopal

J U D G M E N T

(The 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 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that liberty may be granted to the Appellant/Revenue to revive the tax case appeals, if it is found that they had been withdrawn, inadvertently, even though they fall under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeals stand dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeals, if it is found that it had been withdrawn, inadvertently, even though they fall under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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)
25.1.2016

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INDEX : YES
INTERNET : YES

M.JAICHANDREN, J.
and
S.VIMALA, J.

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To:

The Income Tax Appellate Tribunal Madras B Bench

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