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.970 to 973 of 2008

Commissioner of Income Tax Salem.	Appellant in all cases.

Versus

Shri.P.A.Habibullah	Respondent in TCA 970/2008
Smt.P.Z.Zaibunisha	Respondent in TCA 971/2008
Shri.P.H.Mohd.Rafiq	Respondent in TCA 972/2008
Shri.P.H.Shahul Hameed	Respondent in TCA 973/2008

Prayer: Appeals presented to the High Court against the order of the Income Tax Appellate Tribunal Madras `D' Bench, dated 29.6.2006 in I.T.(SS) A.Nos.97/Mds/2002, 98/Mds/2002, 99/Mds/2002 and 100/Mds/2002 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that liberty may be granted to the Appellant/Revenue to revive the tax case appeals, if it is found that they had been withdrawn, inadvertently, even though they fall under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeals stand dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeals, if it is found that they had been withdrawn, inadvertently, even though they fall under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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.

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

Index:Yes/No 29-1-2016
Internet:Yes/No
ssk.

Note: Issue order copy on 3.2.2016.
To:
The Income Tax Appellate Tribunal
Madras `D' Bench.

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

ssk.

<u>T C A Nos.970 to 973 of 2008</u>

29.1.2016