IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.1.2016

CORAM

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

Tax Case Appeal Nos.112 to 117 of 2012

Commissioner of Income Tax
Chennai .. Appellant in all appeals

Versus

M/s.Amman Granites Exp.Pvt.Ltd.,
M.G.Colony, Harur - 636 903. .. Respondent in all appeals

Prayer in TCA.112 to 117/2012 is presented to the High Court under Section 260-A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal Madras `D' Bench, dated 22.6.2011 in ITA.NOs.970 to 972/Mds/2010 and CO.NOs. 90 to 92/MDS/2010 preferred against the order of the Commissioner of Income Tax(Appeals), Nungambakkam, Chennai - 600 034. ITA.Nos.60 to 62/07-08 dated 26/03/2010 preferred against the Assessment order of the Income Tax Officer Company ward I(1) Chennai 34. Pan/GIR.No.AAACA4104E/A74-514, dated 30/03/2006, 30/11/2006, 21/12/2006 for the Assessment year 2003-04, 2001-02 and 2004-05 respectively.

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

For Respondent in all appeals : Mr.P.Rajavelu

COMMON JUDGMENT

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that liberty may be granted to the Appellant/Revenue to revive the tax case appeals, if it is found that they had been withdrawn, inadvertently, even though they fall under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeals stand dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeals, if it is found that they had been withdrawn, inadvertently, even though they fall under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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

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To:

The Income Tax Appellate Tribunal
Madras `D' Bench.

+1 CC to MR.T.Ravikumar Advocate. SR.NO. 4128
+2 CC to MR.P.Rajavelu Advocate. SR.NO. 3833

Tax Case Appeal Nos.112 to 117 of 2012

CO-MSM
JD 08/02/2016