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 No.160 of 2013

Commissioner of Income Tax
Coimbatore .. Appellant/Respondent

Versus

Shri. P.Subramanian
No.80-A, P.V.Krishnan Street
K.K.Pudur
Coimbatore - 641 038 ..Respondent/Appellant

Prayer: Appeal has been filed u/s 260A of Income Tax act, 1961 against the order of the Income Tax Appellate Tribunal Madras 'A' Bench, dated 26.7.2012 in ITA No.1363/Mds/2010 against the order passed by the Commissioner of Income Tax(Appeals-I), Coimbatore order dated 29.07.2010 in Appeal No.219/09-10 as against the order passed by the Additional Commissioner of Income Tax, Range II, Coimbatore-18 date of order 23.12.09 in PAN.NO.AOMPS8963A for the assessment year 2007-08.

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

For Respondent : No Appearance

J U D G M E N T

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appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeal stands dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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-III)

/TRUE COPY/

Sub-Assistant Registrar

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To:

1.The Assistant Registrar,
The Income Tax Appellate Tribunal,
Madras 'A' Bench, Rajaji Bhavan,
Besant Nagar, Chennai.

2.The Commissioner of Income Tax,
Coimbatore.

3.The Commissioner of Income Tax
(Appeals)I, Coimbatore.

4.The Additional Commissioner of Income Tax,
Range-II , Coimbatore -18.

+1 CC to MR.S.Sridhar Advocate. SR.NO. 5964
+1 CC to MR.J.Narayanaswamy Advocate. SR.NO.6359

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CO-PUR
JD 15/02/2016