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.341 of 2012

Commissioner of Income Tax IV
121, M.G. Road,
Chennai 600 034. .. Appellant

Versus

Shri.K.J.Yesudoss,
13, 3rd Street, Abhiramapuram,
Chennai 600 018.
PAN No.AAOPY 9888L .. Respondent

Prayer: Appeal presented to the High Court against the order of the Income Tax Appellate Tribunal Madras `C' Bench, dated 18.5.2012, in M.P.No.18/Mds/2012 in I.T.A.No.2171/Mds/2008 arising against order dated 04.10.2011, made in ITA.NO.2171/Mds/2008, Assessment year 1993-94 of Income Tax Appellate Tribunal, C Bench, Chennai, against the order dated 24.07.2008 of the Commissioner of Income Tax (Appeals) VI, Chennai in ITA.NO.14/08-09, against the order dated 07.03.2008, of the Assistant Commissioner of Income Tax, Media Circle - II, Chennai - 34 against the order passed by the Commissioner of Income Tax(Appeal)VI, Chennai-34 dated 05.02.2004 in ITA.NO.06/03-04, against Assessment order made dated 28.03.2001.

For Appellant : Mr.T.Ravikumar
Mr.T.R.Senthil Kumar
Mr.J.Narayanaswamy
Mr.M.Swaminathan
For Respondent : No appearance.

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that liberty may be granted to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeal stands dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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

/TRUE COPY/

Sub-Assistant Registrar

ssk.

To:

The Income Tax Appellate Tribunal
Madras `C' Bench.

+1 CC to MR.M.Swaminathan Advocate. SR.NO.6398

Tax Case Appeal No.341 of 2012

CO-RSK
JD 12/02/2016