

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-02-2016

CORAM

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

Tax Case Appeal No.392 of 2012 and
M.P.No.1 of 2015

Commissioner of Income Tax,
Chennai.

.. Appellant.

Versus

M/s.Pushpa C.Kataria

.. Respondent.

Prayer: Appeal presented to the High Court against the order of the Income Tax Appellate Tribunal 'B' Bench, Chennai, dated 12.6.2012, in ITA No.1973/MDS/2011 against the order of the Commissioner of Income Tax Appeals IV, Chennai 34, dated 15.11.2011 made in ITA No.146/08-09/A-IV against the order of the Income Tax Office, Chennai, dated 22.12.2008 made in PAN/GIR No.AAKPP1150G for the Assessment year 2006-07.

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

For Respondent : No Appearance

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that liberty may be granted to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeal stands dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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

Sd/-

Assistant Registrar(CS-VI)

//True Copy//

Sub Assistant Registrar

csH

To

1. Commissioner of Income Tax,
Appeal IV, 121, Mahatma Gandhi Road,
Chennai 34.

2. The Income Tax Appellate Tribunal
B Bench, Chennai.

3. The Income Tax Officer,
Business Ward XII(3),
Chennai 600 006.

+1 cc to Mr.T.Ravikumar, Advocate, sr.8581

nm co
kra 24.02.2016

Tax Case Appeal No.392 of 2012