N 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.38 of 2013

Commissioner of Income Tax
Coimbatore .. Appellant

Versus

M/s.Lasik Centre (India) P Ltd.,
No.582-a, D.B. Road
R.S.Puram
Coimbatore - 641 004 .. Respondent

Prayer: Appeal filed under Section 260 A of Income Tax Act, 1961 has been filed against the order of the Income Tax Appellate Tribunal Madras `A' Bench, Chennai, dated 30.4.2012 in ITA No.1480/Mds/2011 as against the order dated 29/6/11 and made in Appeal No.133/10-11 on the file of The Commissioner of Income Tax (Appeals)-I, Coimbatore and as against the order dated 01/12/10 made in P.A.No./GIR No.AAACC3765C on the file of Deputy Commissioner of Income Tax, Company Circle-I(3), Coimbatore.

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

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that liberty may be granted to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn,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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeal stands dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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

//True Copy//

Sub Assistant Registrar

To:

1.The Income Tax Appellate Tribunal Madras `A' Bench,
Chennai,

2.The Commissioner of Income Tax,
Coimbatore.

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

4.The Deputy Commissioner of Income Tax,
Company Circle-I(3), Coimbatore.

+1cc to M/s.Subbaraya Aiyar , Advocate, S.R.No.6301
+1cc to M/S.T.R.SenthilKumar, Advocate, S.R.No.6413

Tax Case Appeal No.38 of 2013

vd(CO)
srg(11/02/2016)