

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.1.2016

CORAM

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

Tax Case Appeal No.417 of 2013

The Commissioner of Income Tax
Chennai.

... Appellant

Versus

M/s.Adarsh Marine Enterprises Private Ltd.,
No.2, Nagalingam Street,
Sivagami Nagar,
Gowriwakkam,
Chennai 600 073.

... Respondent

Prayer: Appeal presented to the High Court against the order of the Income Tax Appellate Tribunal Madras 'C' Bench, Chennai dated 08.11.2012, in I.T.A.No.1093/Mds/2012 against the Order of the Commissioner of Income Tax (Appeals) - III, Chennai dated 06.02.2012 and made in ITA.No.183/09-10/A-III against the Order of the Deputy Commissioner of Income Tax, Company Circle 1(1), Chennai dated 30.10.2009 and made in PA/GIR.No.AAFCA6734K for the Assessment Year 2007 - 2008.

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

For Respondent : Mr.R.Senniappan

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that liberty may be granted to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeal stands dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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

//True Copy//

Sub Assistant Registrar

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To:

- 1.The Registrar
Income Tax Appellate Tribunal
Madras 'C' Bench, Chennai
- 2.The Commissioner of Income Tax,
(Appeals) - III, Chennai.
- 3.The Deputy Commissioner of Income Tax,
Company Circle 1(1), Chennai.

+1cc to Mr.T.Ravikumar, Advocate, S.R.No.4699
+1cc to Mr.T.R.Senthil Kumar, Advocate, S.R.No.3921
+1cc to Mr.R.Senniappan, Advocate, S.R.No.3869

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SV(CO)
CA(04/02/2016)