IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.1.2016

CORAM

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

Tax Case Appeal Nos.479 to 481 of 2013

The Commissioner of Income Tax
Chennai .. Appellant in all the appeals

Versus

M/s.ABI Showatech (India) Limited,
67, Chamiers Road,
Chennai-600 028 .. Respondent in all the appeals

Prayer: Appeals presented to the High Court against the order of the Income Tax Appellate Tribunal Madras `D' Bench, dated 02.01.2013, in I.T.A.Nos.37/Mds/2011, 38/Mds/2011 and 247/Mds/2011. ITA No.37-Assessment Year 2003-04 - TCA 479/2013, ITA No.38-Assessment Year 2004-2005 TCA 480/2013, ITA No.247-Assessment Year 2004-2005 TCA No.481/2013 against the Assessment order passed by the (PT(A)-III) in ITA No.193/09-10/A-III, dated 16.11.2010 and the order passed by the CIT (A) III in ITA No.495/08-09/A III, dated 12.11.2010 against the Assessment order of the Deputy CIT, Company circle -(1), Chennai 34, dated 30.10.2009 for the Assessment Year 2004-05 and the Assessment order passed by the Deputy CIT, CC1(1), Chennai dated 15.12.2008 for the Assessment year 2003-04.

For Appellant : Mr.T.Ravikumar
Mr.J.Narayanasamy
Mr.M.Swaminathan

For Respondent : MR.Venkataraman for
Mr.Subbaraya Aiyyar

COMMON JUDGMENT

The learned counsels appearing for the Appellant/Revenue had submitted that they may be permitted by this Court to withdraw the present tax case appeals, 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that liberty may be granted to the Appellant/Revenue to revive the tax case appeals, if it is found that they had been withdrawn, inadvertently, even though they fall under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeals stand dismissed, as withdrawn.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 appeals, 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clear that it would be open to the Appellant/Revenue to revive the tax case appeals, if it is found that they had been withdrawn, inadvertently, even though they fall under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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

usk/msk

To:
1. The Income Tax Appellate Tribunal
Madras `D' Bench.

2. The Commissioner of Income Tax (Apepals) III,
Chennai.

3. The Deputy Commissioner of Income Tax,
Company circle 1(1), Chennai.

4. The Commissioner of Income Tax, Chennai.

+1 cc to Mr.Subbaraya Aiyar, Advocate,SR.3915 (04/05/16)
+1 cc to Mr.T.R.Senthilkumar, Advocate, sr.3909
+1 cc to Mr.T.Ravikumar, Advocate, sr.4132

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kra 29.02.2016