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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 Nos.54 and 55 of 2013

Commissioner of Income Tax
Chennai.

.. Appellant

Versus

M/s.LMS Gani Mohamed & Co.,
5/2, Macfare Lane,
Sami Street, Periamet,
Chennai 600 003.

.. Respondent

Prayer: Appeals presented to the High Court against the order of the Income Tax Appellate Tribunal Madras 'B' Bench, dated 24.5.2012 in I.T.A.Nos.621/Mds/2012 and 194/Mds/2012 respectively. Against the order of the Commissioner of Income Tax (Appeals)-IV, Chennai 34, dated 05.12.2011 made in ITA No.173/10-11/A-IV, and against the order of the Assistant Commissioner of Income Tax, Business Circle - XI, Chennai 6, dated 26.08.2009, 28.09.2010, 11.11.2010, 22.11.2010, 30.11.2010 & 10.12.2010 made in PAN No.AAAFL1458M, for the Assessment year 2008-2009.

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

For Respondents : No appearance.

COMMON 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 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may be granted to the Appellant/Revenue to revive the tax case appeals, if it is found that they had been withdrawn, inadvertently, even though they fall under the exceptions mentioned in paragraph 8 of the circular.

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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeals stand dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeals, if it is found that they had been withdrawn, inadvertently, even though they fall under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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

//True Copy//

Sub Assistant Registrar

ssk.

To:

1. The Income Tax Appellate Tribunal
Madras 'B' Bench.

2. The Commissioner of Income Tax, Chennai.

3. The Commissioner of Income Tax (Appeals)-IV,
Chennai 34.

4. The Assistant Commissioner of Income Tax,
Business Circle XI, Chennai 6.

+1 cc to Mr.T.R.Senthilkumar, Advocate, sr.6408

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ca co

kra 24.02.2016