

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.1.2016

CORAM

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

Tax Case Appeal No.544 of 2013

Commissioner of Income Tax
Erode

.. Appellant

-Versus-

Shri A Charles
Prop.M/s.Sony Leathers,
33-B-1 Anna Street,
Veerappanchatram,
Erode-638 004
PAN:AERPC8371F

.. Respondent

Prayer: Appeal presented to the High Court under Section 260 A of Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal Madras 'C' Bench, Chennai, dated 26.07.2012, in ITA.No.1335/Mds/2011 against the Order of The Commissioner of Income Tax (Appeals) I Coimbatore in Appeal No.274/09-10 Dated 31.05.11 against the Assessment Order of the Income Tax Officer, Ward I (3) Erode in PAN/GIR.NO.AERPC8371F Dated 31.12.2009.

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

For Respondent : Mr.T.N.Seetharaman

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that liberty may be granted to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn,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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeal stands dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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

ssk/msk

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

To:

1. The Asst.Registrar,
The Income Tax Appellate Tribunal,
Madras 'C' Bench, Rajaji Bhavan,
Besant Nagar, Chennai.
 2. The Commissioner of Income Tax (Appeals) I Coimbatore.
 3. The Income Tax Officer Ward I (3), Erode.
 4. The Commissioner of Income Tax, Erode.
- + 1 cc to Mr.T.N.Seetharaman, Advocate Sr 4336

+ 1 cc to Mr.T.R.Senthil Kumar, Advocate Sr 4223

KR/5/2/16

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