IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.01.2016

CORAM

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

Tax Case Appeal Nos.635 to 639 of 2013

The Commissioner of Income Tax
Chennai .. Appellant

Versus

M/s Armour Consultants P Ltd.,
2-A Prakasam Road,
T.Nagar, Chennai - 600 017 .. Respondent in TCA 635 to 639 / 2013

Prayer: Appeals presented to the High Court U/S. 260-A of the Income Tax Act 1961 against the order of the Income Tax Appellate Tribunal Madras 'D' Bench, dated 08.09.2011 in I.T.A.Nos.1331/ 1332/1333/1334 /1335/Mds/2009 respectively.

against the order dated 9.6.2009 made in CIT(A)IV /CHE/36 to 40/08-09 passed by the Commissioner of Income Tax (Appeals) IV, Chennai and against the order dated 14.5.2008 passed by the Assistant Commissioner of Income Tax (TDS) Circle I, Chennai-34 for the assessment years 2004-05 to 2008-09

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

For Respondent : No appearance

COMMON JUDGMENT

(Judgment of the Court was made by M.JAICHANDREN, J)

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liberty may be granted to the Appellant/Revenue to revive the tax case appeals, if it is found that the same had been withdrawn, inadvertently, even though the same falls under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeals stand dismissed, as withdrawn.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that it would be open to the Appellant/Revenue to revive the tax case appeals, if it is found that the same had been withdrawn, inadvertently, even though the same falls under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today. No costs.

Sd/-
Asst.Registrar (CS III)

/true copy/

Sub Asst. Registrar

ssd

To:

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

2. The Commissioner of Income Tax
Appeals IV, Chennai

3. The Assistant Commissioner of Income Tax (TDS)
Circle I, chennai-34

1 cc to Mr.M. Swaminathan, Advocate, Sr. 5868
1 cc to Mr.J. Ravikumar, Advocate, Sr. 5924

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SAI (CO)
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