

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 No.737 of 2013

Commissioner of Income Tax
Chennai

... Appellant

Versus

M/s.Caterpillar Logistics Services
India Private Ltd.,
6-B, GST Road, St.Thomas Mount,
Chennai-600 016

... Respondent

Prayer: Appeal presented to the High Court against the order of the Income Tax Appellate Tribunal Madras 'D' Bench, dated 17.02.2012, in I.T.A.No.965/Mds/2009 against the order dated 08.04.2009 made in ITA.No.98/07-08 passed by the Commissioner of Income Tax (Appeals) VIII, Chennai 34 and against the Assessment order dated 22.10.2007 passed by the Assistant Commissioner of Income Tax, Company Circle I(3), Chennai for the Assessment year 2005 - 06.

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

For Respondent : No appearance

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that liberty may be granted to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeal stands dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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

usk/msk

To:

- 1.The Registrar
Income Tax Appellate Tribunal
Madras `D' Bench, Chennai.
- 2.The Commissioner of Income Tax(Appeals) VIII,
Chennai 34.
- 3.The Assistant Commissioner of Income Tax,
Company Circle I (3), Chennai.

+1cc to Mr.S.Sridhar, Advocate, S.R.No.4329
+1cc to Mr.T.Ravi Kumar, Advocate, S.R.No.4117

Tax Case Appeal No.737 of 2013

SAI (CO)
CA(03/02/2016)