

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 No.837 of 2013

Commissioner of Income Tax
Coimbatore

.. Appellant /Appellant

Versus

Shri. T.S.Ramanan
Glo Color Labs
115, Cross Cut Road
Gandhipuram
Coimbatore - 641 012

.. Respondent/Respondent

Prayer: Appeal has been filed against the order of the Income Tax Appellate Tribunal 'D' Bench, Chennai, dated 19.2.2013 in ITA No.2200/Mds/2012 against order of the Commissioner of Income Tax Appeals-I, Coimbatore in ITA No.331/11-12 dated 6/9/12 for the Assessment Year 2009-2010 against the order of the Assistant Commissioner of Income Tax Circle II Coimbatore made in PAN/GIRNo.AAFPF1261F dated 27/12/2011 for the Assessment year 2009-2010.

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

For Respondent : Mr.J.Balachander

J U D G M E N T

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that liberty may be granted to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeal stands dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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

//True Copy//

Sub Assistant Registrar

To:

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

2.The Commissioner of Income Tax Appeals-I,
coimbatore.

3.The Assistant Commissioner of Income Tax Circle-II,
Coimbatore.

+lcc to Mr.J.Balachander, Advocate Sr.5720

+lcc to Mr.SenthilKumar, Advocate Sr.6416

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mg (CO)
srg (09/02/2016)