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 No.890 of 2013

Commissioner of Income Tax
Chennai .. Appellant/Appellant

Versus

M/s Seimens Building
Technologies Pvt. Ltd.,
(Now merged with Seimens Ltd and
formerly iMetrex Technologies Ltd)
4 MG Road, Chennai 600 034 .. Respondent/Respondent

Prayer: Appeal presented to the High Court against the order of the Income Tax Appellate Tribunal Madras 'D' Bench, dated 21.02.2013, in I.T.A.No552/Mds/2012 against the order of the Commissioner of Income Tax Appeals-V, Chennai-34 made in CIT (A)-VITA NO.504/2009-10 dated 27.12.2011 for the Assessment year 2006-2007 against the order of the Assistant Commissioner of the Income Tax, Company Circle VI (3), Chennai for the Assessment year 2006-07 in OPAN/GIR No.AAACD12358.

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

For Respondent : Mr.Devanathan

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that liberty may be granted to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeal stands dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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

//True Copy//

Sub Assistant Registrar

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

2. The Commissioner of Income Tax Appeals (V), Chennai-34.

3. The Assistant Commissioner of Income Tax,
Company Circle VI(3), Chennai.

+ 1 cc to Mr.J.Narayanaswamy, Advocate Sr.5831
+ 1 cc to Mr.N. Devanathan, Advocate Sr.5944

Tax Case Appeal No.890 of 2013

VGI(CO)
Eu 09.02.16