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.905 of 2013

Commissioner of Income Tax
Madurai .. Appellant

Versus

Ayisha Parveen
25/10, Pasumathy Street
2nd Lane, United India Colony
Kodambakkam
Chennai 600 024
PAN: AAVPP2306G .. Respondent

Prayer: Appeal has been filed against the order of the Income Tax Appellate Tribunal `B' Bench, Chennai, dated 6.5.2013 in ITA No.2079/Mds/2012.

against the Order of the Commissioner of Income Tax (A)-II, Madurai dt:02.08.2012 and made in ITA.No.0505/08-09.

against the Order of the Income Tax Officer, ward-I(1) Ramanathapuram dt:31.12.2008 and made in PAN/GIR AAVPP2306G/A-953 for the Assessment Year 2006-2007.

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

For Respondent : M/s.C.V.Rajan

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that liberty may be granted to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeal stands dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

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To:

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

2.The Commissioner of Income Tax(A)-II,
Madurai

3.The Income-tax Officer,
Ward-I(1)
Ramanathapuram

+1 cc to Mr.M.Swaminathan Advocate sr.6402/16

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aa09/02/2016