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 Nos.1062 and 1063 of 2010

Commissioner of Income Tax I
Madurai ... Appellant/Appellant

Versus

Shri.L.Pandian,
9/3, Subramaniyapuram 5th Street,
Karaikudi.
PAN No.AFNPP9149P ... Respondent/Respondent

Prayer: Appeals presented to the High Court against the order of the Income Tax Appellate Tribunal Madras `D' Bench, dated 19.3.2010 in I.T.A.Nos.2004/Mds/2007 and 2005/Mds/2007 preferred against the Order of the Commissioner of Income Tax (Appeals) in I.T.A.Nos.233/06-07, 267/06-07 dated 21.05.2007 preferred against the proceedings of the Joint Commissioner of Income Tax, Central Circle - III, Madurai 625 002 made in P.A.No/GIR.Nos.AFNPP9149P dated 28.03.2006 respectively for the Assessment Year 2003 - 04, 2004 - 05.

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

For Respondents : Mr.S.Sridhar

COMMON ORDER

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that liberty may be granted to the Appellant/Revenue to revive the tax case appeals, if it is found that they had been withdrawn, inadvertently, even though they fall under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeals stand dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeals, if it is found that they had been withdrawn, inadvertently, even though they fall under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

ssk.

To:

1.The Assistant Registrar,
Income Tax Appellate Tribunal
Madras `D' Bench, Rajaji Bhavan,
Chennai.

2.The Commissioner of Income Tax (Appeals),
Madurai.

3.The Joint Commissioner of Income Tax,
Central Circle III, Madurai.

4.The Commissioner of Income Tax I,
Madurai.

+1cc to Mr.S.Sridhar, Advocate, S.R.No.5975
+1cc to Mr.J.Narayanaswamy, Advocate, S.R.No.6334

T C A Nos. 1062 & 1063 of 2010

MSM(CO)
CA(15/02/2016)