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 Nos.1095 and 1096 of 2010

The Commissioner of Income Tax
Pondicherry .. Appellant/Respondent

Versus

Shri.P.Thiagarajan (HUF)
135, PJN Street,
Tindivanam .. Respondent in TCA 1095/10

Smt.T.Premakumari
135, PJN Street
Tindivanam ..Respondent in TCA 1096/10

Prayer: Appeals presented to the High Court against the order of the Income Tax Appellate Tribunal Madras 'C' Bench, dated 12.10.2007 in I.T.(SS).A.Nos.26 and 27/Mds/06 respectively as against the Orders of the Commissioner of Income Tax (Appeals) VIII in ITA Nos.478 and 484 of 2004-05 dated 19.12.2005 and the orders of the Deputy commissioner of Income Tax Circle-II, Cuddalore for the Block Assessment year 1988-89 to 1998-99 respectively dated 30/9/2004 and for the assessment year 1989 to 1998-1999 and 1/4/98 to 3/12/98 dated 29/10/2004.

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

For Respondents : Mr.J.Balachander

COMMON JUDGMENT

(Judgment of the Court was made by M.JAICHANDREN, J)

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liberty may be granted to the Appellant/Revenue to revive the tax case appeals, if it is found that the same had been withdrawn, inadvertently, even though the same falls under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeals stand dismissed, as withdrawn.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that it would be open to the Appellant/Revenue to revive the tax case appeals, if it is found that the same had been withdrawn, inadvertently, even though the same falls under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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

//True Copy//

Sub Assistant Registrar

To:

1.The Income Tax Appellate Tribunal
Madras 'C' Bench.

2.The Commissioner of Income Tax (Appeals)VIII,
Chennai.

3.The Deputy Commissioner of Income Tax Circle II, Cuddalore.

+2cc to Mr.J.Balachander, Advocate Sr.5331 and 5330

+1 cc to Mr.J.Narayanaswamy, Advocate,SR.5834 (6/5/16)

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srg(02/02/2016)