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.1117 of 2010

The Commissioner of Income Tax,
Pondicherry. .. Appellant

Versus

Sri Vineet Chudiwala .. Respondent

Prayer: Appeal presented to the High Court u/s 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal Madras 'C' Bench, dated 14.05.2010, in I.T.A.No.696/Mds/2009 against the order of the Commissioner of Income Tax(Appeals)-XII, 121, Mahatma Gandhi Road, Nungambakkam, Chennai 34 made in ITA.No.192/07-08, dated 05.12.2008 for the assessment year 2003-04.

against the assessment order passed by the Income Tax Officer, ward I(2), Pondicherry made in PAN.NO/GIr.No.ABYPV0258J/5611-V dated 31.03.2006 for the assessment year 2003-04.

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

For Respondent : Mr.R.Sivaraman

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that liberty may be granted to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeal stands dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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

cla/rg

To:

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

2.The Commissioner of Income Tax(Appeals)-XII,
121, Mahatma GandhiRoad, Nungambakkam,
Chennai - 34.

3.The Income Tax Officer, Ward I(2), Pondicherry.

4.The Commissioner of Income Tax,
Pondicherry

+1 CC to MR.J.Narayanaswamy Advocate. SR.NO. 5847

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CO-AK
JD 08/02/2016