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.1230 and 1231 of 2010

The Commissioner of Income Tax
Chennai .. Appellant in both Appeals

Versus

M/s Emgeeyar Pictures Pvt. Ltd.,
9, Dhandapani Street,
T.Nagar, Chennai 600 017 .. Respondent in both Appeal

Prayer: Appeals presented to the High Court against the order of the Income Tax Appellate Tribunal Madras 'D' Bench, dated 31.05.2010 in I.T.A.Nos.327 & 328/Mds/2010 respectively and against the order dated 22/7/08 and made in ITA No.s.98/06-07 and 226/06-07 on the file of Commissioner of Income Tax (Appeals)-VI, Chennai-34 respectively and against the order dated 30/3/06 and 28/12/06 and made in GIR No.10001-E/AABCE1440J on the file of Deputy Commissioner of Income Tax, Media Circle I, Chennai-34 and on the file of Assistant Commissioner of Income Tax, Media Circle I Chennai-34 respectively.

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

For Respondent : M/s Pass Associates

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liberty may be granted to the Appellant/Revenue to revive the tax case appeals, if it is found that the same had been withdrawn, inadvertently, even though the same falls under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeals stand dismissed, as withdrawn.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that it would be open to the Appellant/Revenue to revive the tax case appeals, if it is found that the same had been withdrawn, inadvertently, even though the same falls under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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

2.The Commissioner of Income Tax,
(Appeal-VI)
Chennai-34

3.Deputy Commissioner of Income Tax,
Media Circle-I,
Chennai-34.

4.Assistant Commissioner of Income Tax,
Media Circle-I,
Chennai-34.

+1cc to Mr.N.Devanathan, Advocate, S.R.No.5943
+1cc to Mr.Narayanaswamy, Advocate, S.R.No.5851

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ala(CO)
srg(03/02/2016)