IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-02-2016

CORAM

THE HONOURABLE MR.JUSTICE M.JAICHANDREN
AND
THE HONOURABLE MRS.JUSTICE S.VIMALA

Tax Case Appeal No.1353 of 2010

The Commissioner of Income Tax,
Madurai. .. Appellant.

Versus

M.Vijayan .. Respondent.

Prayer: Appeal presented to the High Court against the order of the Income Tax Appellate Tribunal `B' Bench, Chennai, dated 28.7.2009, in ITA No.2569/MDS/2007. Against the order dated 19.06.2007 made in ITA No.0323/06-07 on the file of the Commissioner of Income Tax (Appeals), Madurai against the Assessment order, dated 29.12.2006 in PA No.ADCPV 7581L on the file the Income Tax Officer, Ward II(4), Madurai for the assessment year 1999-2000.

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

For Respondent : Mr.A.S.Sriraman

O R D E R

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appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeal stands dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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

Sd/-
Assistant Registrar(CS-IV)

//True Copy//

Sub Assistant Registrar

csh

To

1. The Commissioner of Income Tax,
Madurai.

2. The Income Tax Appellate Tribunal,
"B", Bench, Chennai.

3. The Income Tax Officer,
Ward II(4), Madurai 2.

+1 cc to Mr.M.Swaminathan, Advocate, sr.8399

Tax Case Appeal No.1353 of 2010

gj co
kra 19.02.2016