IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.01.2016

CORAM:

THE HON'BLE MR.JUSTICE M.JAICHANDREN

AND

THE HON'BLE MRS.JUSTICE S.VIMALA

T.C.A.NO.181 OF 2010

Commissioner of Income Tax
Chennai. ... Appellant

Vs.

Adithya Kumar Fomra (HUF),
New No.261, Old No.126,
Mint Street,
Chennai - 79. ... Respondent

Prayer: Tax Case Appeal filed under Section 260-A of the Income Tax Act, 1961 against the Order dated 8.5.2009 in I.T.A.No.1991/Mds/2008 on the file of the Income Tax Appellate Tribunal, Madras 'B' Bench in respect of the assessment year 2001-2002 against the order of The Commissioner of Income Tax (Appeals)IV Chennai in CIT(A)IV/Che/119/07-08 dated 18/7/2008 and CIT(A)-IV/Che/118/07-08 against the order of The Assistant Commissioner of Income Tax Circle X Chennai-6 in PAN No.AAAPP 2635E dated 31/12/07.

For Appellant : Mr.T.Ravikumar,
Mr.J.Narayanaswamy,
Mr.T.R.Senthilkumar
and Mr.M.Swaminathan

For Respondent : Mr.T.N.Seetharaman

JUDGMENT

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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/-.

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that liberty may be granted to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeal stands dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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

//True Copy//

Sub Assistant Registrar

To

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

2. The Commissioner of Income-tax (Appeals) - IV,
Chennai-34,

3. The Asst.Commissioner of Income Tax,
Circle-X,
Chennai- 06.

4. The Commissioner of Income Tax,
Chennai.

+1cc to Mr.T.N.Seetharaman, Advocate, S.R.No.3453
+1cc to Mr.T.Ravikumar, Advocate, S.R.No.4124

T.C.A.No.181 of 2010

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

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