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.388 and 389 of 2010

The Commissioner of Income Tax - VIII,
Chennai. ...Appellant in both the TCA

Versus

M/s.Hindustan Hydraulics Pneumatics,
New No.325, Old No.158, Linghi Chetty Street,
Chennai -1. PAN-AACFH7432H ...Respondent in TCA 388/10

M/s.Hindustan Hydraulics Pneumatics,
New No.325, Old No.158, Linghi Chetty Street,
Chennai -1. PAN-AACFH7432H ...Respondent in TCA 389/10

Prayer: Appeals presented to the High Court against the order of the Income Tax Appellate Tribunal Madras 'A' Bench, dated 16.10.2009 in I.T.A.No.1015/Mds/08 against the Order of the Commissioner of Income Tax Appeals IX, Chennai 600 034 in ITA.No. 142/07-08 dated 25.02.2008 for the Assessment Year 2005 - 06 against the Order of the Income Tax Officer, Ward VIII 4, Chennai 6 dated 31.12.2007 made in PAN/GIR.No.AACFH7432H for the Assessment Year 2005 - 06.

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



For Respondents : Mr.N.Devanathan

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liberty may be granted to the Appellant/Revenue to revive the tax case appeals, if it is found that the same had been withdrawn, inadvertently, even though the same falls under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeals stand dismissed, as withdrawn.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that it would be open to the Appellant/Revenue to revive the tax case appeals, if it is found that the same had been withdrawn, inadvertently, even though the same falls under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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

//True Copy//

Sub Assistant Registrar

rg/asvm

To:

1.The Income Tax Appellate Tribunal
Madras 'A' Bench, Chennai.

2.The Income Tax Appeals III,
Chennai 34.

3.The Income Tax Officer,
Ward VIII 4, Chennai 6.



+1cc to Mr.M.Swaminathan, Advocate, S.R.No.5942
+1cc to Mr.N.Devanathan, Advocate, S.R.No.5869

Tax Case Appeal Nos.388 and 389 of 2010

MG(CO)
CA(09/02/2016)