



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.1.2016

CORAM

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

Tax Case Appeal No.42 of 2010

Commissioner of Income Tax
Business Ward-IV (3),
Chennai - 34.

.. Appellant

-Versus-

Sri K.R.Ravikumar,
No.T/A/116, Anna Fruit Market,
Koyambedu, Chennai - 92.

.. Respondent

Prayer: Appeal presented to the High Court against the order of the Income Tax Appellate Tribunal Madras 'A' Bench, dated 17.7.2009, in I.T.A.No.1904/Mds/2008 against the Order of The Commissioner of Income Tax (Appeals) VIII, Chennai PAN/GIR.NO AACPR5893G Dated 24.06.2008 against the Order of The Income Tax Officer, Ward IV (3), Chennai-34, Dated 28.04.2008 Assessment Year 2006-2007.

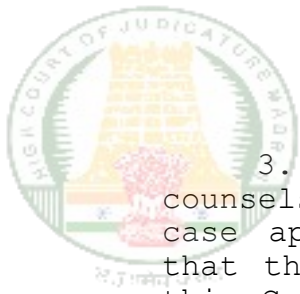
For Appellant : Mr.M.Swaminathan

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that liberty may be granted to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeal stands dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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

usk

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

To:

1. The Asst. Registrar,
The Income Tax Appellate Tribunal
Madras 'A' Bench, Rajaji Bhavan, Chennai.
 2. The Commissioner of Income-Tax (Appeals) VIII, Chennai.
 3. The Income Tax Officer, Ward IV (3), Chennai-34.
- + 1 cc to MR.S.SRIDHAR, ADVOCATE SR 3459
- + 1 CC TO MR.T.R.SENTHIL KUMAR, ADVOCATE SR 3927

KR/2/2/16

Tax Case Appeal No.42 of 2010