

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.1.2016

CORAM

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

Tax Case Appeal No.435 of 2010

Commissioner of Income Tax  
Chennai

... Appellant

Versus

M/s.Smart Sanitary Stores Pvt. Ltd.,  
2/3 Poonamallee High Road,  
Periamet, Chennai 600 003.

... Respondent

Prayer: Appeal presented to the High Court against the order of the Income Tax Appellate Tribunal Madras 'D' Bench, dated 13.11.2009, in I.T.A.No.2095/Mds/2008 against the Commissioner of Income Tax (Appeals) - V, Chennai 34, dated 21.04.2008 in PAN/GIR No.AABCS22264C against the Income Tax Officer, Company Circle VI(3), Chennai dated 29.12.2006 in PAN/GIR No.AABCS2264C/Sm-3.

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

For Respondent : Mr.T.N.Seetharaman

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that liberty may be granted to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn,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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeal stands dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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

Sd/-  
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

ssk.

To:

- 1.The Income Tax Appellate Tribunal  
Madras `D' Bench, Chennai.
- 2.The Commissioner of Income Tax(Appeals) V,  
Chennai 34.
- 3.The Income Tax Officer,  
Company Circle VI(3),  
Chennai.

+1cc to Mr.T.N.Seetharaman, Advocate, S.R.No.4322

+1cc to Mr.J.Narayanaswamy, Advocate, S.R.No.4288

Tax Case Appeal No.435 of 2010

KK(CO)  
CA(04/02/2016)