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.6 of 2010

Commissioner of Income Tax I
Chennai .. Appellant/Appellant

Versus

M/s.Chettinad Logistics P Ltd.,
Rani Seethai Hall, 3rd Floor,
603 Anna Salai, Chennai 600 006. .. Respondent/Respondent

Prayer: Appeal presented to the High Court against the order of the Income Tax Appellate Tribunal Madras `D' Bench, dated 10.7.2009, in I.T.A.No.1679/Mds/2008 for the Assessment year 2003-2004 against the order of the Commissioner of Income Tax (Appeals), Chennai, dated 29.05.2008 and made in ITA No.134/07-08 for the Assessment year 2003-04 against the order of the Assistant Commissioner Income Tax Company Circle-I(3) Chennai, dated 10.03.2006 and made in GI/PAN No.AABCC4551C for the Assessment year 2003-04.

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

For Respondent : Mr.S.Sridhar

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that liberty may be granted to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn,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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeal stands dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

ssk.

To:

1.The Income Tax Appellate Tribunal
Madras `D' Bench.

2.The Commissioner of Income
Tax(Appeals)
Chennai

3. The Assistant Commissioner of Income Tax
Company Circle-I(3)
Chennai

+1 cc to Mr.T.Ravikumar Advocates sr.4105
+1 cc to Mr.S.Sridhar Advocate sr.4335

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aa01/02/2016