IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.1.2016

CORAM

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

Tax Case Appeal No.863 of 2010
and
Tax Case Appeal No.864 of 2010

Commissioner of Income Tax
Salem ... Appellant in both the appeals

Versus

Shri K.Muruganand
No.86-A, Trichy Main Road
Seelanaichenpatty
Salem - 636 201 ... Respondent in TCA No.863 of 2010

Smt.M.Subashini
No.86-A, Trichy Main Road
Seelanaichenpatty
Salem - 636 201 ... Respondent in TCA No.864 of 2010

Prayer in TCA No.863 of 2010 : Appeal has been filed against the order of the Income Tax Appellate Tribunal Chennai 'D' Bench, dated 5.2.2010 in IT(SS) A No.78/Mds/2001 and against the Order of the Commissioner of Income Tax (Appeals)-XII, Chennai 34 made in I.T.A.No.368/00-01, dated 09.03.2001 for the Block Assessment for the period 01.04.1987 to 21.08.1997 and against the order of the Assistant Commissioner of Income Tax, Company Circle, Salem dated 29.09.2000 for the Block Assessment for the Block period from 01.04.1987 to 21.08.1997.

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Prayer in TCA No.864 of 2010 : Appeal has been filed against the order of the Income Tax Appellate Tribunal Chennai 'D' Bench, dated 5.2.2010 in IT(SS) A No.80/Mds/2001 and against the Order of the Commissioner of Income Tax (Appeals)-XII, Chennai 34 made in I.T.A.No.348/00-01, dated 09.03.2001 for the Block Assessment for the period 01.04.1987 to 21.08.1997 and against the order of the Assistant Commissioner of Income Tax, Company Circle, Salem made in PAN/GIR No.S-238, dated 31.08.2000 for the Block Assessment for the Block period from 01.04.1987 to 21.08.1997.

https://hcservices.ecourts.gov.in/hcservices/

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

For Respondent : M/s.J.Sreevidya

COMMON JUDGMENT

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that liberty may be granted to the Appellant/Revenue to revive the tax case appeals, if it is found that they had been withdrawn, inadvertently, even though they fall under the exceptions mentioned in paragraph 8 of the circular.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 they had been withdrawn, inadvertently, even though they fall under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today. No costs.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

To:

1.The Income Tax Appellate Tribunal Chennai,
'D' Bench, Chennai.

2.The Commissioner of Income Tax (Appeals)- XII,
121, Mahatama Gandhi Road, Chennai 34.

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3.The Assistant Commissioner of Income Tax,
Company Circle, Salem.

+1cc to Mr.J.Narayanaswamy, (Senior Standing Counsel for IT),
S.R.No.6361

+1 cc to J.Sreevidhya, Advocate,SR.5878 (6/5/16)

Tax Case Appeal No.863 of 2010
and
Tax Case Appeal No.864 of 2010

BVR(CO)
CA(12/02/2016)

HIGH COURT OF JUDICATURE MADRAS
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