**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

**DATED: 13.03.2017**

**CORAM :**

**The Hon'ble MR.JUSTICE RAJIV SHAKDHER**
**AND**
**The Hon'ble MR.JUSTICE R.SURESH KUMAR**

**T.C. (A) No.811 of 2008**

Commissioner of Income Tax
Chennai. .. Appellant

-vs-

Late S.M.Pandian
L/H Minor Son P.Balaji
(Rep. By his Mother P.Shanthi
& Smt.Pappy Thayammal, mother
of Late S.M.Pandian) .. Respondent

Tax Case Appeal filed under Section 260A of the Income Tax Act, 1961, against the order of the Income Tax Appellate Tribunal, Madras, 'B' Bench, dated 13.07.2007 in IT (SS) A.No.09/Mds/2001, for the Block Period: 1987-88 to 1996-97 & 1997-98 (upto 11.9.97).

For Appellant : Mr.T.R.Senthil Kumar

For Respondent : Mr.Ashok Pathy
for Pass Associates

* * * * *

## **J U D G M E N T**

(Judgment of the Court was delivered by Rajiv Shakdher, J.)

1.Mr.Senthil Kumar, learned counsel for the Revenue, seeks to withdraw the captioned appeal on the ground that the tax effect is lower than what is stipulated in Circular No.21/15 dated 10.12.2015. Learned counsel further says that the question of law, though, be kept open.

2.Accordingly, as prayed for, the Tax Case Appeal is dismissed as withdrawn, leaving the question of law open. There shall be no order as to costs.

(R.S.A., J.) (R.S.K., J.)
13.03.2017

Index : Yes/No
Website : Yes/No

sra

To

1.The Registrar,
Income Tax Appellate Tribunal, Madras, 'B' Bench.

2.The Commissioner of Income Tax
Chennai.

Rajiv Shakdher, J.
and
R.Suresh Kumar, J.

(sra)

T.C. (A) No.811 of 2008

13.03.2017