

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.01.2016

CORAM

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

Tax Case Appeal Nos.339 of 2015 and 878 of 2009

The Commissioner of Income Tax
Chennai

.. Appellant

Versus

M/s UC MAS Mental Arithmetic (India) P Ltd
A-1-1857, 13th Main Road,
VI Annex, Anna Nagar (West)
Chennai 600 0 40

..Respondent

Prayer: Appeals presented to the High Court against the order of the Income Tax Appellate Tribunal Madras 'D' Bench, dated 28.05.2014 in ITA.No.63/Mds/2014 and 20.02.2009 in I.T.A.No.750/Mds/2008 respectively.

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

For Respondent : No appearance

COMMON JUDGMENT

(Judgment of the Court was made by M.JAICHANDREN, J)

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/-.

M.JAICHANDREN,J.

AND
S.VIMALA,J.

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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liberty may be granted to the Appellant/Revenue to revive the tax case appeals, if it is found that the same had been withdrawn, inadvertently, even though the same falls under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeals stand dismissed, as withdrawn.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that it would be open to the Appellant/Revenue to revive the tax case appeals, if it is found that the same had been withdrawn, inadvertently, even though the same falls under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today. No costs.

(M.J.J.,) (S.V.J.,)

28.01.2016

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Note: Issue order copy on 01.02.2016.

To:
The Income Tax Appellate Tribunal
Madras 'D' Bench.

Tax Case Appeal Nos.339 of 2015 and 878 of 2009