

***THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN***  
***AND***  
***THE HON'BLE SRI JUSTICE M.SATYANARAYANA MURTHY***

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**I.T.T.A.No.165 of 2010**

**JUDGMENT:** (per Hon'ble Sri Justice Ramesh Ranganathan)

Learned Senior Standing Counsel for the Income Tax Department, would submit that, in terms of CBDT Circular No.21 of 2015 dated 10.12.2015, all appeals, where the tax effect is below Rs.20,00,000/-, are required to be withdrawn and, as the value of the present appeal is less than Rs.20,00,000/-, the appellant may be permitted to withdraw the appeal. Learned counsel would further submit that liberty may be granted, in case it were to be found later that the subject matter of the appeal falls within the exceptions mentioned in the aforesaid Circular issued by the Central Board, to file an application for restoration of the appeal.

Granting liberty as sought for, the appeal is dismissed as withdrawn. The miscellaneous petitions pending, if any, shall also stand dismissed. There shall be no order as to costs.

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**RAMESH RANGANATHAN, J**

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**M. SATYANARAYANA MURTHY, J**

Date:20.06.2016

JSU

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