

**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.172 of 2012**  
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**ORDER:** (per Hon'ble Sri Justice Ramesh Ranganathan)

Sri J.V.Prasad, 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Circular No.21 of 2015 dated 10.12.2015, all appeals, where the tax effect is below Rs.20,00,000/-, are required to be withdrawn and, as the value of the present appeal is less than Rs.20,00,000/-, the appellant may be permitted to withdraw the appeal.

Permission is accorded and the appeal is dismissed as withdrawn.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: 29.02.2016

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