

**THE HON'BLE SRI JUSTICE SANJAY KUMAR
and
THE HON'BLE SMT JUSTICE ANIS**

ITTA No.598 of 2016

JUDGMENT: (per SK, J)

Learned 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Circular No.21 of 2015 dated 10.12.2015, all appeals where the tax effect is below Rs.20,00,000/- are required to be withdrawn and as the value of the present appeal is less than Rs.20,00,000/-, the appellant may be permitted to withdraw the appeal.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 aforestated Circular issued by the Central Board to file an application for restoration of the appeal.

The appeal is accordingly dismissed as withdrawn with the liberty aforestated. Pending miscellaneous petitions, if any, shall also stand dismissed. No order as to costs.

29th NOVEMBER, 2016.

SANJAY KUMAR, J

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ANIS, J