THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE MS. JUSTICE J. UMA DEVI

I.T.T.A.No. 447 of 2010

JUDGMENT: ***(Per VRS,J)***

Though the tax implication of the appeal even at the time of filing the same was less than the monetary ceiling limit prescribed by the Board's Circular, the appeal was admitted on the basis that the issue fell within the exceptions. But, in view of the latest Circular, dated 17.12.2015, the appeal is liable to be dismissed as withdrawn, since the exceptions as contemplated in the present Circular are not applicable to the appeal on hand. Hence, the appeal is dismissed as withdrawn. However, the questions of law are left open.

Consequently, miscellaneous petitions if any pending in the appeal shall stand dismissed. There shall be no order as to costs.

V. RAMASUBRAMANIAN, J

J. UMA DEVI, J.

10th March, 2017
cbs

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN √

AND

THE HON'BLE MS. JUSTICE J. UMA DEVI

ITTA No. 447 of 2010

(withdrawn)

10th March, 2017

cbs