HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN

AND

HON'BLE Ms JUSTICE J.UMA DEVI

I.T.T.A. No. 347 of 2016

JUDGMENT:

The Department seeks to withdraw the appeal in view of the circular bearing F.No.279/Misc.142/2007-ITJ (PT), dated 11.06.2018.

2. Hence, the appeal is dismissed as withdrawn. The questions of law are left open. In the event the Department finds that the case falls within the exceptions laid down in the circular, it is open to them to come up.

3. The miscellaneous petitions, if any, pending shall stand closed. No costs.

V. RAMASUBRAMANIAN, J

J. UMA DEVI, J

October 26, 2018.

KTL