

**THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN**

**AND**

**THE HON'BLE SMT JUSTICE KONGARA VIJAYA LAKSHMI**

ITTA.NO.413 OF 2016

**JUDGMENT:** {Per the Hon'ble Sri Justice Ramesh Ranganathan}

Sri K.Raji Reddy, learned Senior Standing Counsel for Income Tax, would submit that, in terms of CBDT Circular No.3 of 2018 dated 11.07.2018, all appeals, where the tax effect is below Rs.50,00,000/-, are required to be withdrawn and, as the value of the present appeal is less than Rs.50,00,000/-, the appellant may be permitted to withdraw the appeal. Learned counsel would seek liberty to file an application for restoration of the appeal, 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.

Granting liberty as sought for, the appeal is dismissed as withdrawn. Needless to state that, in case the appeal falls within any of the exceptions referred to in the Circular, this order shall not disable the appellant from furnishing details as to how the appeal falls within the said exceptions and, thereafter, to prefer a fresh appeal in accordance with law. There shall be no order as to costs. Miscellaneous petitions, if any, pending shall stand dismissed.

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**(RAMESH RANGANATHAN, J)**

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**(KONGARA VIJAYA LAKSHMI, J)**

8<sup>th</sup> October 2018  
RRB