**HONOURABLE SRI JUSTICE M.S.RAMACHANDRA RAO**
**AND**
**HONOURABLE SRI JUSTICE K.LAKSHMAN**

**I.T.T.A. NO.271 OF 2007**

# JUDGMENT

(*Per Honourable Sri Justice M.S.Ramachandra Rao*)

Heard Ms. K.Mamata, learned senior standing counsel for the appellant, and Mr. Ch.Pushyam Kiran, learned counsel for the respondent.

2. Ms. K.Mamata, learned senior standing counsel for the appellant-Revenue, states that this appeal no longer survives for consideration in view of the fact that the tax/duty effect is less than the monetary limit fixed by the Central Board of Direct Taxes, Ministry of Finance, Government of India, *vide* Circular No.17 of 2019 dated 08.08.2019 and Circular No.23 of 2019 dated 06.09.2019. Liberty is however sought by the learned senior standing counsel for restoration of the appeal in the event any of the exceptions have application.

3. Recording the said statement, the appeal is dismissed as withdrawn with the liberty aforestated. Pending miscellaneous petitions, if any, shall also stand dismissed. No order as to costs.

**M.S.RAMACHANDRA RAO, J**

**K. LAKSHMAN, J**

**24th OCTOBER, 2019**

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