

HONOURABLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HONOURABLE SRI JUSTICE P. KESHA RAO

I.T.T.A. No.459 OF 2016

ORAL ORDER: *(Per Hon'ble Sri Justice V. Ramasubramanian)*

Pursuant to the letter, dated 16.04.2019, addressed by the Joint Commissioner of Income Tax (Hqrs.), Office of the Principal Chief Commissioner of Income CIT-5, Hyderabad, Mr. B. Narasimha Sharma, learned Senior Standing Counsel, moved a Court Slip for withdrawal of the aforesaid appeal. Accordingly, the present appeal is being posted today under the caption 'for withdrawal'.

In the light of the said letter and in view of the Circular No.3/2018, dated 11.07.2018, the appeal is dismissed as withdrawn. However, the questions of law are left open. In case the Department finds later on that the case falls within the exceptions mentioned in the Circular or that the Circular is not applicable to the case, it is open to the Department to come back.

As a sequel thereto, Miscellaneous Applications, if any, pending in the appeal shall stand dismissed as withdrawn.

V. RAMASUBRAMANIAN, J

P. KESHA RAO, J

April 23, 2019

Mgr