

HON'BLE SRI JUSTICE M.S. RAMACHANDRA RAO

AND

HON'BLE SRI JUSTICE K. LAKSHMAN

I.T.T.A. No.351 OF 2015

JUDGMENT: *(Per Hon'ble Sri Justice M.S. Ramachandra Rao)*

Heard Ms. K. Mamata, learned senior standing counsel for the appellant and Mr. Challa Gunaranjan, learned counsel for the respondent.

2. 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 Recording the said statement, the appeal is dismissed as withdrawn with the liberty afore-stated. However, there shall be no order as to costs.

As a sequel, miscellaneous applications, if any, pending in the appeal, shall stand dismissed.

M.S. RAMACHANDRA RAO, J

K. LAKSHMAN, J

November 05, 2019
Mgr