

**HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN**

**AND**

**HON'BLE SRI JUSTICE P.KESHAHA RAO**

**I.T.T.A.No. 261 of 2013**

**JUDGMENT:** *(per V. Ramasubramanian, J)*

The Commissioner of Income Tax (Judicial) in the office of the Principal Chief Commissioner of Income Tax, Andhra Pradesh and Telangana State, Hyderabad, has addressed a letter to the Registrar (Judicial) of the High Court for the State of Telangana on 10.01.2019 seeking to withdraw the list of cases appended to the letter. Accordingly, all those cases are listed today.

In the light of the said letter and in view of the Circular No.3/2018, dated 11.07.2018, the appeal is dismissed as withdrawn.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, miscellaneous petitions, if any, pending in the Appeal stand dismissed. No order as to costs.

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**V. RAMASUBRAMANIAN, J**

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**P. KESHAHA RAO, J**

**January 24, 2019**  
vhb/gkv

