

**HONOURABLE SRI JUSTICE V.RAMASUBRAMANIAN**

**AND**

**HONOURABLE SRI JUSTICE P.KESHA RAO**

**I.T.T.A. No.359 of 2018**

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

It is stated by Mr. J.V. Prasad, learned Senior Standing Counsel for the Department that the monetary effect of this appeal is below the ceiling limit prescribed by the Circular No.3 of 2018, dated 11.07.2018, issued by the Government of India, Ministry of Finance, Department of Revenue, Central Board of Direct Taxes, New Delhi.

In view of the above, the appeal is dismissed as withdrawn.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. There shall be no order as to costs.

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

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**V. RAMASUBRAMANIAN, J**

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**P.KESHA RAO, J**

**June 06, 2019**  
**KTL**