

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

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THE HON'BLE DR. JUSTICE SHAMEEM AKTHER

CEA No.7 of 2016

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

Mr. B. Narasimha Sarma, learned senior standing counsel, states that the tax effect of this appeal is below the monetary limit. Therefore, in view of the Circular F.No.390/Misc/116/2017-JC dated 11.07.2018, the appeal is dismissed as withdrawn.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.

Consequently, pending miscellaneous applications, if any, shall stand closed. There shall be no order as to costs.

V. RAMASUBRAMANIAN, J

Dr. SHAMEEM AKTHER, J

February 25, 2019
DSK