

**THE HON'BLE SRI JUSTICE M.S.RAMACHANDRA RAO  
AND  
THE HON'BLE SRI JUSTICE K.LAKSHMAN**

**ITTA.No. 381 of 2012**

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

Heard Ms.K.Mamata Choudary, learned Senior Standing counsel for the appellant and Sri B.V.Rama Rao, Counsel representing M/s M.N.Advocates, for the respondent.

2. Ms.K.Mamata Choudary, 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 Recording the said statement, the appeal is dismissed as withdrawn with the liberty aforestated. No order as to costs.

4. Consequently, miscellaneous petitions pending if any shall stand dismissed.

**M.S. RAMACHANDRA RAO, J**

**K.LAKSHMAN, J**

28<sup>th</sup> October, 2019.

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