

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

ITTA.No.s 373 of 2015 and 737 of 2017

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

Counsel for the appellant-Revenue states that both these appeals no longer survive 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. Liberty is however sought by the learned counsel for restoration of the appeals in the event any of the exceptions have application.

2. Recording the said statement, both the appeals are dismissed as withdrawn granting liberty as aforesaid. No order as to costs.

3. Consequently, miscellaneous petitions pending if any shall stand closed.

M.S. RAMACHANDRA RAO, J

K.LAKSHMAN, J

14th October, 2019.

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