HONOURABLE SRI JUSTICE M.S.RAMACHANDRA RAO
AND
HONOURABLE SRI JUSTICE K.LAKSHMAN

I.T.T.A. No.328 OF 2017

JUDGMENT: ***(Per Honourable Sri Justice M.S.Ramachandra Rao)***

Heard Ms. K. Mamata, learned standing counsel for the appellant, and Sri MN Advocates, learned counsel for the respondent.

2. Ms. K. Mamata, learned 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 Recording the said statement, the appeal is dismissed as withdrawn with the liberty aforestated. Pending miscellaneous petitions, if any, shall also stand dismissed. No order as to costs.

M.S.RAMACHANDRA RAO, J

K. LAKSHMAN, J

OCTOBER 29, 2019

KTL/Mgr