HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HON'BLE SRI JUSTICE P.KESHAVA RAO

I.T.T.A.No. 388 of 2016

JUDGMENT: *(per V. Ramasubramanian, J)*

It is represented by Mr.J.V.Prasad, learned Senior Standing Counsel for the Department that the tax effect of the appeal is below the monitory limit. Therefore, in view of the Circular No.3/2018, dated 11.07.2018, the appeal is dismissed. 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.

As a sequel, miscellaneous petitions, if any, pending in the Appeal stand dismissed. No order as to costs.

V. RAMASUBRAMANIAN, J

P. KESHAVA RAO, J

April 10, 2019
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HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HON'BLE SRI JUSTICE P. KESHAVA RAO

I.T.T.A.No. 121 of 2019

Date: 10.04.2019

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