

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

I.T.T.A. NO.345 OF 2016

JUDGMENT

(Per Honourable Sri Justice M.S.Ramachandra Rao)

Heard Ms. K.Mamata, learned standing counsel for the appellant,
and Mr. Y.Ratnakar, 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withdrawn with the liberty aforestated.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

23rd OCTOBER, 2019

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