

**THE HONOURABLE SRI JUSTICE M. SEETHARAMA MURTI
AND**

THE HONOURABLE SRI JUSTICE M. GANGA RAO

I.T.T.A. No.322 of 2017

JUDGMENT: (Per the Honourable Sri Justice M.Seetharama Murti)

Learned standing counsel for Income Tax Department appearing for the appellant would submit that in terms of Central Board of Direct Taxes's (CBDT) Circular No.17 of 2019, dated 08.08.2019, all appeals where the tax effect is below Rs.1,00,00,000/- are required to be withdrawn and as the value of the present appeal is less than Rs.1,00,00,000/-, the appellant may be permitted to withdraw the appeal. Learned standing counsel would further submit that liberty may be granted in case it were to be found later that the subject matter of the appeal falls within the exceptions mentioned in the aforestated Circular issued by the Central Board to file an application for restoration of the appeal.

2. The appeal is, accordingly, dismissed as withdrawn with the liberty aforestated. No order as to costs.

Pending miscellaneous petitions, if any, shall also stand dismissed.

M. SEETHARAMA MURTI, J

M. GANGA RAO, J

24th September, 2019

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