

**IN THE HIGH COURT FOR THE STATE OF TELANGANA  
AT HYDERABAD**

**FRIDAY, THE TWENTIETH DAY OF DECEMBER  
TWO THOUSAND AND TWENTY FOUR**

**PRESENT**

**THE HONOURABLE THE CHIEF JUSTICE ALOK ARADHE**

**THE HONOURABLE SRI JUSTICE J. SREENIVAS RAO**

**INCOME TAX TRIBUNAL APPEAL NO: 43 OF 2009**

Income Tax Tribunal Appeal under Section 260-A of the Income tax Act, 1961, against the order of the Income Tax Appellate Tribunal, B- Bench, Hyderabad in I.T.A. No. 562 of 2003 in Misc. Appln. No. 21 of 2009 for Assessment Year 1988-89 dated 24-04-2009 preferred against the order of the Commissioner of Income Tax (Appeals), Guntur, CAMP at Hyderabad dated 30-12-2002 in Appeal Nos. 0059/Tr./CIT(A)GNT/2002-03,0058/Tr./CIT(A)GNT/2002-03,0057/Tr./CIT(A)GNT/2002-03 ,0055/Tr./CIT (A)GNT/2002-03

**Between:**

Shri Prabhudayal Agarwal, Secunderabad

**...APPELLANT**

**AND**

The Incometax Officer, Ward -10 (1), Hyderabad

**...RESPONDENT**

**Counsel for the Appellant: SRI Y. RATNAKAR**

**Counsel for the Respondent: SRI J. V. PRASAD (Sr. SC FOR INCOME TAX)**

**The Court delivered the following JUDGMENT :**

THE HON'BLE THE CHIEF JUSTICE ALOK ARADHE

AND

THE HON'BLE SRI JUSTICE J.SREENIVAS RAO

Income Tax Tribunal Appeal No.43 of 2009

JUDGMENT: *(Per the Hon'ble the Chief Justice Alok Aradhe)*

Mr. J.V.Prasad, learned Senior Standing Counsel for Income Tax Department appears for the respondent.

2. Learned Senior Standing Counsel fairly submits that the subject matter of the appeal is below the monetary limit prescribed in Circular No.09/2024, dated 17.09.2024.

3. In view of aforesaid submission, the appeal is disposed of. However, liberty is reserved to the appellant to revive the appeal in case the case falls in any of the exceptions provided in Circular No.5/2024 dated 15.03.2024.

Miscellaneous applications pending, if any, shall stand closed. However, there shall be no order as to costs.

Sd/- K. SRINIVASA RAO  
JOINT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Income Tax Appellate Tribunal, B- Bench, Hyderabad
2. The Commissioner of Income Tax (Appeals), Guntur, CAMP at Hyderabad.
3. One CC to SRI. B NARASIMHA SARMA, Advocate [OPUC]
4. One CC to SRI. J. V. PRASAD (Sr. SC FOR INCOME TAX) Advocate [OPUC]
5. Two CD Copies

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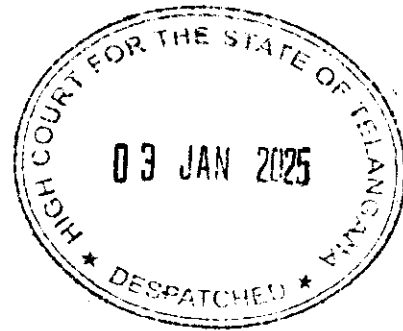
Kp.

**HIGH COURT**

**DATED:20/12/2024**

**JUDGMENT**

**ITTA.No.43 of 2009**



**DISPOSING OF THE ITTA**

**WITHOUT COSTS**

(7)

lcp  
31/12/24.