IN THE HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD

THURSDAY, THE TWENTY EIGHTH DAY OF NOVEMBER TWO THOUSAND AND TWENTY FOUR

PRESENT

THE HON'BLE THE CHIEF JUSTICE ALOK ARADHE AND THE HON'BLE SRI JUSTICE J. SREENIVAS RAO

INCOME TAX TRIBUNAL APPEAL NO: 44 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 ITA No. 563 of 2003 in Misc. Appln. No. 22 / Hyd/ 2009 dated 24-04-2009 for Assessment Year 1989-90 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/2002-003 , 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 Income tax Officer, Ward -10 (1), Hyderabad

... RESPONDENT

Counsel for the Appellant: SRI. Y. Koteswara Rao, representing Sri Y. Ratnakar

Counsel for the Respondent: SRI B. Narasimha Sarma

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.44 of 2009

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

Mr. Y.Koteswara Rao, learned counsel representing Mr. Y.Ratnakar, learned counsel for the appellant.

- 2. Learned counsel for the appellant submits that the issue involved in this appeal does not survive for consideration on account of efflux of time.
 - 3. The aforesaid submission is taken on record.
 - 4. Accordingly, the appeal is dismissed as infructuous.

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

//TRUE COPY//

Sd/- M. VIJAYA BHASKER JOINT REGISTRAR

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. Y. RATNAKAR, Advocate [OPUC]
- 4. One CC to SRI. B. NARASIMHA SARMA, Advocate [OPUC]
- 5. Two CD Copies

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HIGH COURT

DATED:28/11/2024

JUDGMENT
ITTA.No.44 of 2009



DISMISSING THE ITTA AS INFRUCTUOUS

10/12/24 10/12/24