THE HON'BLE SRI JUSTICE DILIP B.BHOSALE

AND

THE HON'BLE SRI JUSTICE A.RAMALINGESWARA RAO

I.T.T.A.No.43 of 2004

JUDGMENT: (per the Hon'ble Sri Justice Dilip B.Bhosale)

Learned counsel for the appellant assessee at the outset invited our attention to the common order of this Court dated 18.11.2014 passed by the Division Bench in ITTA.Nos.310 of 2013 and batch in respect of the very same assessee and submits that the substantial question of law raised in the instant appeal deserves to be answered against the assessee and in favour of the Revenue. Learned counsel for the assessee does not dispute the submission made on behalf of the Revenue.

2. We have perused the judgment dated 18.11.2014 passed in ITTA.Nos.310 of 2013 and batch. The assessee in those appeals and the assessee in the instant appeal is one and the same. Even the order impugned in the instant appeal and in those appeals passed by the Income Tax Appellate Tribunal is common.

3. In the circumstances, we dismiss this Writ Appeal answering the substantial question as raised in the memorandum of appeal in favour of the Revenue and against the assessee. Miscellaneous petitions, if any, also stand disposed of. There shall be no order as to costs.

DILIP B.BHOSALE, J

A.RAMALINGESWARA RAO, J

Date: 31.03.2015

TJMR