

**HON'BLE SRI JUSTICE DILIP B. BHOSALE
AND
HON'BLE SRI JUSTICE A. RAMALINGESWARA RAO**

ITTA No. 159 OF 2004

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

This appeal under Section 260A of the Income Tax Act, 1961 is directed against the order dated 22-02-1999 passed by the Income Tax Appellate Tribunal, Hyderabad Bench 'B' in ITA Nos.1033 and 1182/H/9502, dated 25-06-2004 for the assessment year 1983-84.

Learned counsel appearing for the Revenue, at the outset, invited our attention to the order of this Court dated 21-08-2014 passed in ITTA No. 4 of 2003 and submitted that the substantial questions of law raised in this appeal are squarely covered by the said order and the appeal may be disposed of in terms thereof answering the questions in favour of the assessee and against the Revenue.

In the circumstances, the instant appeal is dismissed answering the substantial questions of law in favour of the assessee and against the Revenue.

Miscellaneous petitions, if any, also stand disposed of. No order as to costs.

DILIP B. BHOSALE, J

A. RAMALINGESWARA RAO, J

15-04-2015

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