HON'BLE SRI JUSTICE G. CHANDRAIAH

AND

HON'BLE SRI JUSTICE CHALLA KODANDA RAM

I.T.T.A.No.250 of 2015

ORDER: (Per CKR,J)

At the instance of revenue, the following question of law said to be arising from the order dated 12.10.2011 of the Income Tax Appellate Tribunal, Hyderabad in I.T.A.No.799/Hyd/2011, for the assessment years 2003-04, is referred for the opinion of this Court.

2. Question of law is set out below:

> "Whether, on the facts and in the circumstances of the case and in law, the Tribunal is correct in holding that Section 14A of the Income-tax Act, 1961, has no application and consequently setting aside the order U/s.263 of the Act."

3. The Tribunal passed a common order on 12.10.2011 in four appeals bearing Nos.I.T.A.Nos.784/Hyd/2011, 785/Hyd/2011, 786/Hyd/2011 and 799/Hyd/2011, for the assessment years 2001-02, 2002-03, 2004-05 and 2003-04 respectively. As against one of the orders dated 12.10.2011, passed by the Tribunal in I.T.A.No.785/Hyd/2011, an appeal in I.T.T.A.No.328 of 2013, has been filed and the same was dismissed by this Court by an order dated 13.08.2010. In that view of the matter, this appeal also stands dismissed. There shall be no order as to costs.

4. Miscellaneous Petitions, if any, pending in this appeal, shall stand disposed of.

G. CHANDRAIAH,J

CHALLA KODANDA RAM,J

Date:10.09.2015
Gk

HON'BLE SRI JUSTICE G. CHANDRAIAH

AND

HON'BLE SRI JUSTICE CHALLA KODANDA RAM

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Date:10.09.2013

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