<u>THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN</u>
AND
<u>THE HON'BLE SRI JUSTICE M.SATYANARAYANA MURTHY</u>

<u>I.T.T.A.No.409 of 2015</u>

<u>JUDGMENT</u>: (per Hon'ble Sri Justice Ramesh Ranganathan)

Both Sri B.Narasimha Sarma, learned Senior Standing Counsel for Income Tax Department, and Sri Vikaram Pooserla, learned counsel for the respondent, would agree that the question of law, which arises for consideration in this appeal, also fell for consideration in I.T.T.A.No.228 of 2013 which was dismissed by a Division Bench of this Court by its order dated 10.07.2013; and S.L.P.No.9457 of 2014, preferred thereagainst, was dismissed by the Supreme Court by its order dated 30.07.2014.

Following the judgment in I.T.T.A.No.228 of 2013 dated 10.07.2013, and in terms thereof, this appal is also dismissed. The miscellaneous petitions pending, if any, shall also stand dismissed. There shall be no order as to costs.

RAMESH RANGANATHAN, J

M. SATYANARAYANA MURTHY, J

Date:10.12.2015
JSU

<u>THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN</u>
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