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

INCOME TAX CASE No.3 OF 2001

ORAL ORDER: *(per the Hon'ble Sri Justice Dilip B.Bhosale)*

Heard learned counsel for the petitioner.

This Income Tax Case under Section 256 (2) of the Income Tax Act, 1961, is filed against the order, dated 31.08.1999, of the Income Tax Appellate Tribunal, Hyderabad Bench 'B' deciding R.A.No.184 of 1998 along with R.A.Nos.182 and 183 of 1998.

The question in all the three Reference Applications, that is decided by the Appellate Tribunal, was common. Learned counsel for the petitioner, on instructions, submits that the Department has not filed ITCs in R.A.Nos.182 and 183 of 1998. He could not and did not give any reason as to why the Department chose to file ITC only in R.A.No.184 of 1998.

This Income Tax Case was filed on 18.04.2000. It was admitted vide order dated 16.04.2001. Till today, the petitioner has not taken any steps to serve the respondent – assessee.

Keeping that in view, we asked learned counsel for the petitioner about the tax effect and he submitted that it is about Rs.2,69,000/-.

In view of the submissions of the learned counsel for the petitioner and considering that Income Tax Case is pending since last 14 years and till today the respondent has not

been served despite the opportunities given to them,
we are, therefore, constrained to dismiss this Income Tax Case for non-prosecution. Order accordingly. No costs.

Consequently, miscellaneous petitions, if any, also stand disposed of.

DILIP B.BHOSALE, J

A.RAMALINGESWARA RAO, J

11.03.2015
KH