HON'BLE SRI JUSTICE G.CHANDRAIAH

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HON'BLE SRI JUSTICE CHALLA KODANDA RAM

I.T.T.A. Nos.174, 176, 184, 185 and 186 of 2015

COMMON JUDGMENT:- (per CKR, J)

These appeals are filed by the Revenue under Section 260-A of the Income Tax Act, 1961 (for short, "the Act"), questioning the order dated 03.08.2012, passed by the Income Tax Appellate Tribunal, Bench 'B', Hyderabad (in short "the Tribunal"), in I.T.A. Nos.1257/Hyd/2006, 1259/Hyd/2006, 823/Hyd/2008, 1258/Hyd/2006 and I.T.(ss)A.No.69/Hyd/2005 for different assessment years, raising the following similar questions of law for consideration of this Court:

i) Whether on the facts and in the circumstances of the case, the Tribunal is justified in upholding the order of the CIT (A) holding that the income of "Sree Rama Enterprises" has to be considered in the hands of 'Sree Balaji Enterprises' and as the assessee has already included this income in 'Sree Balaji Enterprises' the same cannot be considered as undisclosed income in the hands of the assessee?"

ii) Whether on the facts and in the circumstances of the case, the Tribunal is correct in law in concluding that the income of 'Sree Rama Enterprises' is to be assessed in the hands of 'Sree Balaji Enterprises' ignoring the evidence gathered during the course of search in the premises of the assessee is perverse?"

When the matters are taken up for hearing, the learned Senior Standing Counsel for the Department has fairly submitted that with regard to the same assessee, in relation to other assessment years in I.T.T.A. No.711 of 2014, the similar issues were considered and the said I.T.T.A. came to be dismissed by a Division Bench of this

Court on 17.12.2014.

A copy of the judgment has been placed before us. Having perused the same, we find that the questions of law raised in these appeals are squarely covered by a judgment dated 17.12.2014, passed in I.T.T.A.No.711 of 2014.

Accordingly, these Appeals are also dismissed. No order as to costs. Miscellaneous Petitions, if any pending, shall also stand closed.

G. CHANDRAIAH, J

CHALLA KODANDA RAM, J

Date:08.10.2015
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