

THE HON'BLE THE CHIEF JUSTICE SRI KALYAN JYOTI
SENGUPTA
AND
THE HON'BLE SRI JUSTICE SANJAY KUMAR

I.T.T.A. No. 752 of 2014

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DATED:30.01.2015

Between:

The Commissioner of Income Tax-I,
Hyderabad.

... Appellant

And

A.P. State Seeds Development Corporation Ltd.,
Hyderabad.

....Respondents

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Judgment: (per the Hon'ble the Chief Justice Sri Kalyan Jyoti
Sengupta)

This appeal has to be dismissed as it appears that
Section 43-B(f), reliance on which is placed by the
Revenue as regards the applicability of law in this case, has
already been struck down by the Kolkata High Court. Although, an
S.L.P. is preferred against that judgment, however, we feel that
unless and until the aforesaid judgment of the Kolkata High Court
is reversed and the aforesaid provision is brought back to the
statutory book, we cannot entertain this appeal.

Accordingly, this appeal is dismissed. No order as to costs.

K.J. SENGUPTA, CJ

SANJAY KUMAR,
J

30th January, 2015

Pnb

