HON'BLE SRI JUSTICE G.CHANDRAIAH

&

HON'BLE SRI JUSTICE CHALLA KODANDA RAM

I.T.T.A. No.192 of 2015

JUDGMENT:- (per GC,J)

This Appeal is filed by the Revenue under Section 260-A of the Income Tax Act, 1961 (for short, "the Act"), questioning the order dated 05.04.2013, passed by the Income Tax Appellate Tribunal, Bench 'A', Hyderabad (in short "the Tribunal"), in I.T.A. No.434/Hyd/2008, for the assessment year 2000-2001, raising the following questions of law for consideration of this Court:

i) Whether on the facts and in the circumstances of the case and having regard to the jurisdiction order passed by the Director of Income Tax (Exemptions), Hyderabad, in F.No.DIT(E)/Tech(1)/Jursdn/2004-05, dt.10.12.2004, assigning jurisdiction over the case of the assessee trust to ADIT (E)-II, Hyderabad, the order of the ITAT holding that the DDIT(E)-II, Hyderabad has no jurisdiction over the case of the assessee, is not perverse?"

ii) Whether on the facts and in the circumstances of the case, the ITAT is correct in law in holding that the DDIT (E)-II, Hyderabad, has no jurisdiction over the case of the assessee trust?"

iii) Whether on the facts and circumstances of the case, the ITAT is correct in law in quashing the reopening of assessment by the DDIT(E)-II, Hyderabad in the case of the assessee trust?"

When the matter is taken up for hearing, the learned Senior Standing Counsel for the Department has fairly submitted that the issues involved in this matter are squarely covered by the judgment dated 05.08.2014, passed in I.T.T.A.No.513 of 2014, wherein a Division Bench of this Court dismissed the said appeal.

In view of the same, we are of the opinion that the same result in I.T.T.A.No.513 of 2014 would follow in the present I.T.T.A.

Accordingly, the questions of law raised in the present appeal are answered in the affirmative i.e., in favour of the assessee and against the Revenue.

A copy of the order dated 05.08.2014 passed by this Court in I.T.T.A. No.513 of 2014 be tagged on with this order.

Accordingly, this Appeal is 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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