

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

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I.T.T.A.No.45 of 2004
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JUDGMENT: (per the Hon'ble Sri Justice Dilip B.Bhosale)

Learned counsel for the appellant at the outset invites our attention to the judgment, dated 02.12.2014, passed by the Division Bench of this Court in I.T.T.A.No.46 of 2004 in respect of the very same appellant-assessee and submits that the questions raised in the instant appeal and the questions that fell for consideration of the Division Bench in I.T.T.A.No.46 of 2004 are identical. He submits that since I.T.T.A.No.46 of 2004 has been dismissed on merits answering the questions against the assessee and in favour of the revenue, the instant appeal also deserves to be dismissed answering the questions against the appellant-assessee and in favour of the revenue.

In the circumstances, we dismiss the instant appeal in terms of the judgment, dated 02.12.2014, in I.T.T.A.No.46 of 2004 answering the questions raised against the appellant-assessee and in favour of the revenue. There shall be no order as to costs.

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

DILIP B.BHOSALE,J

A.RAMALINGESWARA RAO,J

Dt:01.04.2015

kdl