

I.T.T.A. No. 280 of 2015

DATE: 17.07.2015

Between:

Commissioner of Income-Tax(Central) ..
Appellant

And

Smt. P. Sujana .. Respondent

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JUDGMENT:- (per Hon'ble Sri Justice G. Chandraiah)

Sri J.V. Prasad, learned Standing Counsel for the Income-tax appearing for the appellant has fairly submitted that in relation to the same questions of law as arise from the impugned order dated 19.07.2013 of the Income-Tax Appellate Tribunal, Bench "B", Hyderabad for the assessment year 2006-2007, this Court, by judgment dated 11.02.2014, had refused to entertain the appeal filed by the Revenue in I.T.T.A.No. 11 of 2014 confirming the finding of the Tribunal that the land, which is the subject matter of the present appeal, was an agricultural land, as such, the same is not liable to be taxed.

In view of the submission made by the learned Standing Counsel and following the judgment dated 11.02.2014 delivered in I.T.T.A.No. 11 of 2014, this appeal is dismissed in terms thereof. No order as to costs.

As a sequel to dismissal of the appeal, Miscellaneous Petitions, if any pending, shall stand disposed of as infructuous.

16.07.2015

G. CHANDRAIAH, J

bcj

**CHALLA KODANDA
RAM,J**