THE HON'BLE SRI JUSTICE G. CHANDRAIAH
&
THE HON'BLE SRI JUSTICE CHALLA KODANDA RAM

I.T.T.A.Nos.85 & 86 OF 2015

COMMON JUDGMENT: (per GC,J)

When the matter is taken up for hearing, learned standing counsel for the Income Tax Department fairly submits that the questions raised in the present appeals are identical to the questions raised in I.T.T.A Nos.492, 493 and 494 of 2013, which came up for consideration before this Court on 24.10.2013, wherein this Court declined to entertain those appeals considering the fact that the Tribunal had set aside the order of the Commissioner of Income Tax (Appeals) and remanded the matters for fresh hearing on merits.

We have perused the common judgment dated 24.10.2013 passed by this Court in I.T.T.A Nos.492, 493 and 494 of 2013 and find that the matters were remanded back for fresh consideration by the Tribunal. In that view of the matter, virtually the Tribunal could not have decided the issue.

Following the judgment dated 24.10.2013, passed by this Court in I.T.T.A Nos.492, 493 and 494 of 2013, these appeals are also liable to be dismissed as there is no element of law to be considered in these appeals.

Accordingly, both the appeals are dismissed. No order as to costs. Miscellaneous Petitions, if any pending in these appeals shall stand closed.

G. CHANDRAIAH,J

CHALLA KODANDA RAM,J

Date:02.07.2015.
Gk

THE HON'BLE SRI JUSTICE G. CHANDRAIAH
&
THE HON'BLE SRI JUSTICE CHALLA KODANDA RAM

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