HIGH COURT OF JUDICATURE AT HYDERABAD
FOR THE STATE OF TELANGANA AND THE STATE OF ANDHRA PRADESH

PRESENT

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

I.T.T.A. NO.754 OF 2014

DATED:12.2.2015

Between:

The Commissioner of Income Tax (Central)
Hyderabad

… Appellant

And

Sri P. Hari Babu

… Respondent

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

I.T.T.A. NO.754 OF 2014

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

We have heard the learned counsel for the appellant – Revenue and the learned counsel for the respondent – assessee.

We are not inclined to admit the appeal at this stage as it is the case of the Revenue that the learned Tribunal has not considered a ground urged by Revenue and hence it is an error apparent on the face of record. In such case, it is for the Revenue to make an application under Section 254(2) of the Income Tax Act, before the Tribunal.

Therefore, we close this appeal giving liberty to the Revenue to make an application before the learned Tribunal. If such an application is made by the Revenue, the learned Tribunal will decide the same in accordance with law, without being influenced by our judgment, within thirty days from the date of receipt of the application. There will be no order as to costs.

K.J. SENGUPTA, CJ

SANJAY KUMAR, J

12.2.2015

bnr