THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLR SRI JUSTICE M.SATYANARAYANA MURTHY

I.T.T.A.NO.550 OF 2015

JUDGMENT: {Per the Hon'ble Sri Justice Ramesh Ranganathan}

Sri J.V.Prasad, learned Standing Counsel for Income Tax Department, while fairly stating that the question which arises for consideration in this appeal is covered against the Revenue by a Division Bench judgment of this Court in **CIT v. My Home Power Ltd.**, would however contend that the Department had preferred an appeal to the Supreme Court against the order of the Division Bench in **My Home Power Ltd.**[1].

The mere fact that the matter is pending before the Supreme Court, would not justify a different view being taken from that of the earlier Division Bench. It is not even contended before us that the order of the Division Bench in **My Home Power Ltd.**[1] has been set aside by the Supreme Court. We see no reason, therefore, to entertain this appeal.

Following the judgment of the Division Bench in **My Home Power Ltd.**[1], this appeal is also dismissed. There shall be no order as to costs. Miscellaneous petitions, if any, pending shall stand dismissed.

(RAMESH RANGANATHAN, J)

(M.SATYANARAYANA MURTHY, J)

2nd November 2015

RRB