THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE SMT JUSTICE ANIS

I.T.T.A.No. 355 of 2016

JUDGMENT: ***(Per VRS,J)***

The Revenue has come up with the above appeal under Section 260A of the Income Tax Act, 1961, raising the following substantial question of law:

> *"Whether, in the facts and in the circumstances of the case, the order of the Hon'ble Tribunal (ITAT) is correct in law in rejecting the miscellaneous application filed by the Department, holding that it is barred by limitation without appreciating the fact that the Hon'ble Tribunal (ITAT) itself, while passing the original orders, had given liberty to approach it for revival of appeals, as and when the approval from Committee on Disputes (COD) is received, and that the scope for filing miscellaneous application came into existence, only after the decision of the Hon'ble Supreme Court in the case of ECIL Vs. Union of India reported in 332 ITR 58 (SC) dated 17.02.2011?"*

Heard Mr. B. Narasimha Sarma, learned senior standing counsel for the Income Tax Department, appearing for the appellant.

By an order, dated 18.07.2016, passed in I.T.T.A.No.5 of 2016 and batch, we have rejected a batch of appeals filed by the Revenue on the very same question. Therefore, following the same, this appeal is also dismissed.

Consequently, miscellaneous petitions if any pending in the appeal shall stand dismissed. No order as to costs.

V. RAMASUBRAMANIAN, J

ANIS, J.

1st September, 2016
cbs

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