THE HON'BLE SRI JUSTICE SANJAY KUMAR
AND
THE HON'BLE SRI JUSTICE GUDISEVA SHYAM PRASAD

ITTA.No.398 of 2017

JUDGMENT: (*Per* Hon'ble Sri Justice Sanjay Kumar)

This appeal by the Revenue seeks to challenge the common order dated 30.10.2009 of the Income Tax Appellate Tribunal, Hyderabad Bench B, insofar as it pertains to ITA.No.297 of 2007, on the following substantial questions of law.

(i) "whether on the facts and in the circumstances of the case the order of the Tribunal is perverse?

(ii) whether on the facts and in the circumstances of the case the Tribunal is correct in law in allowing the expenditure of Rs.66,15,246/- towards 'processing charges'?

(iii) whether on the facts and in the circumstances of the case the Tribunal is correct in law in setting aside the order of the CIT(A) disallowing the expenditure u/s.40A(3) of the Act?"

2. While so, we are informed that this Court had occasion to consider the aforestated common order, insofar as it pertained to ITA.Nos.300/Hyd/07 and 301/Hyd/07 in ITTA.Nos.108 and 318 of 2017, and by common order dated 05.06.2017, this Court dismissed the appeals being of the opinion that no question of law, much less a substantial question of law, arose in those appeals.

3. Sri J.V. Prasad, learned Senior Standing Counsel for the Revenue, concedes that the very same questions of law raised in this appeal fell for consideration in the above appeals.

4. That being so, this appeal does not warrant independent consideration afresh on merits and is accordingly dismissed. No order as to costs.

SANJAY KUMAR, J

GUDISEVA SHYAM PRASAD, J

Date: 13.06.2017.
TJMR