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

I.T.T.A.No.375 of 2017

JUDGMENT: (Per SK,J)

This appeal under Section 260A of the Income Tax Act, 1961, is sought to be filed on the strength of the following substantial question of law:

> 'In the facts and circumstances of the case, whether the order of the Tribunal 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 Tribunal 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 Supreme Court in the case of ECIL v. Union of India repreted in 332 ITR 58 (SC) dated 17.02.2011?'

It is however stated by Sri Sri K.Ajay Kumar, learned junior Standing Counsel for the Revenue, that the very same issue fell for consideration in I.T.T.A.No.5 of 2016 and batch and by common judgment dated 18.07.2016, this Court dismissed the Revenue's appeals. That being so, the question of law framed for consideration in this appeal does not warrant reconsideration afresh.

The appeal is accordingly dismissed. No order as to costs.

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JUSTICE SANJAY KUMAR

Date: 06.06.2017

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JUSTICE GUDISEVA SHYAM PRASAD

GJ