

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

**I.T.T.A.Nos.67 and 80 of 2003**

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

These appeals by the Revenue, under Section 260(A) of the Income Tax Act, 1961 (for brevity "the Act") pertaining to the Assessment Years 1993-94 and 1994-95 arise out of the common order dated 14.12.2000 passed by the Income Tax Appellate Tribunal, Hyderabad Bench-A, in relation to the assessments for 3 years i.e., 1992-93, 1993-94 and 1994-95.

2. We are now informed that insofar as the impugned common order related to the Assessment Year 1992-93, ITTA.No.92 of 2001 was filed by the Revenue and by order dated 02.07.2014, this Court dismissed the said appeal. These two appeals, therefore, do not survive for independent consideration.

3. For reasons alike as were mentioned in the judgment dated 02.07.2014 in ITTA.No.92 of 2001 and in terms thereof, these two appeals also shall stand dismissed. No order as to costs.

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SANJAY KUMAR, J

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GUDISEVA SHYAM PRASAD, J

11.07.2017.  
Msr

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