THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN
&
THE HON'BLE SMT JUSTICE T. RAJANI

ITTA No.83 of 2017

DATED: 21.08.2017

Between

Commissioner of Income Tax-II, Hyderabad.

...PETITIONER

And

M/s Infotech Infin & Trading Private Limited, Plot No.5/A, Vengal Rao Nagar, Hyderabad – 38.

...RESPONDENT

COUNSEL FOR THE PETITIONER: MS. K. MAMATHA

COUNSEL FOR THE RESPONDENT: MR. BADRI V. REDDI

THE COURT MADE THE FOLLOWING:

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN
&
THE HON'BLE SMT JUSTICE T. RAJANI

ITTA No.83 of 2017

JUDGMENT: (Per Hon'ble Sri Justice V. Ramasubramanian)

The revenue has come up with the above appeal under Section 260A of the Income Tax Act, 1961, primarily, raising only one question of law namely, as to whether the findings of the tribunal were perverse or not.

2. Heard Ms. K. Mamatha, senior standing counsel for the department.

3. It appears that a batch of seven appeals was disposed of by a common order by the tribunal, dismissing the appeals filed by the department. The grievance of the department in all the appeals was against the deletion of the addition of unexplained credits.

4. A look at the common order of the tribunal would show that the assessee placed reliance upon the order of the tribunal in two other cases namely, VHAL Industries Limited and Padmini Corporation Ltd. in ITA.Nos.5 to 12/Hyd/2008 dated 30.04.2008. Those cases also belonged to the very same group.

5. Therefore, the tribunal observed in para 6 as follows:

> "6. We have duly considered the rival contentions and the material on record. On perusal of the order of the Tribunal in the case of VHAL (supra), we find that the facts in the present group of cases are similar to those in that case. Here also the Assessing Officer has not given any adverse finding with regard to the investments. The learned Departmental Representative

> also could not bring to our notice any material to contradict the findings of the CIT (A). Of course, in the case of VHAL, the Tribunal did not have the benefit of examining the remand report. On the other hand, presently we have the benefit of the said report and we find the findings of the CIT (A) as well as the Tribunal to be the same. Therefore, respectfully following the order of the Tribunal in the case of VHAL, we delete the additions in all the cases made on account of unexplained credits."

6. We do not find any perversity in the aforesaid finding. If the facts of a particular case are found similar to the facts of another case already decided and no distinguishing features are highlighted, the tribunal could come only to the conclusion that it did. Therefore, the appeal deserves to be dismissed and is accordingly dismissed.

Consequently, pending miscellaneous applications, if any, shall stand closed. There shall be no order as to costs.

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V. RAMASUBRAMANIAN, J

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T. RAJANI, J

August 21, 2017
DSK