THE HON'BLE SRI JUSTICE C.V.NAGARJUNA REDDY
AND
THE HON'BLE SRI JUSTICE CHALLA KODANDA RAM

ITTA NO. 372 OF 2014

DATE: 7th NOVEMBER 2017

Between:
The Commissioner of Income Tax-I,
Hyderabad.

… Appellant

AND

M/s Andhra Bank,
Hyderabad

… Respondent

Counsel for the Appellant : Sri J.V. Prasad,
Senior Standing Counsel
for IT Department

Counsel for the respondent :

THE COURT MADE THE FOLLOWING:

J U D G M E N T: (per Hon'ble Sri Justice C.V. Nagarjuna Reddy)

Common order dated 04.10.2013 to the extent it pertains to I.T.A. No. 1945/Hyd/2011 on the file of the Income Tax Appellate Tribunal, Hyderabad Bench "A", Hyderabad is the subject matter of this Appeal.

Mr. J.V. Prasad, learned Senior Standing Counsel for Income Tax Department fairly placed before us the copy of the order dated 08.08.2014 in I.T.T.A. No. 555 of 2014 arising out of the order dated 04.04.2013 in I.T.A. No. 95/Hyd/2010 pertaining to respondent assessee itself. By the said order, a Division Bench of this Court has dismissed the said I.T.T.A. confirming the order of the Tribunal, the operative portion of which reads as under:

> " It appears that the learned Tribunal found that the Assessing Officer wanted to reopen the assessment on the basis of mere change of opinion. It is legally well settled that mere change in the opinion does not enable the Assessing Officer to reopen any assessment beyond four years. For that matter, the CBDT circular cannot take place of the law.
>
> We therefore, do not find any relevance of the CBDT circular, as quoted in the suggested question of law, to the present case."

A perusal of the order under Appeal shows that the Tribunal has referred to and relied upon the order dated 04.04.2013 in I.T.A.No. 95/Hyd/2010. As this Court has already dismissed I.T.T.A. No. 555 of 2014, confirming the order in I.T.A. No. 95/Hyd/2010, this Appeal is also dismissed. No costs.

C.V. NAGARJUNA REDDY, J

CHALLA KODANDA RAM, J

07th November 2017

ksld