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

I.T.T.A. No. 455 of 2017

JUDGMENT: (Per SK,J)

This appeal by the Revenue under Section 260-A of the Income Tax Act, 1961, seeks to raise the following substantial questions of law.

> **"Whether on the facts and in the circumstances of the case the order of the Tribunal is perverse?**
>
> **Whether on the facts and in the circumstances of the case the Tribunal is correct in law in allowing the expenditure of Rs.58,79,957/- towards 'processing charges'?"**

2. This appeal was filed in the context of the Common Order dated 30.10.2009 passed by the Income Tax Appellate Tribunal, Hyderabad Bench, insofar as it related to I.T.A.No.296/H/07.

3. It is brought to our notice by Smt. M. Kiranmayee, learned Standing Counsel for the Revenue, that I.T.T.A. Nos.108 and 218 of 2017 arising out of the very same common order, in relation to I.T.A.Nos.301/2007 and 300/2007, were dismissed by this Court by order dated 05.06.2017.

4. For reasons alike as were mentioned in the aforementioned order dated 05.06.2017, this appeal also warrants dismissal. No question of law, much less a substantial question of law, arises for consideration.

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

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SANJAY KUMAR, J

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GUDISEVA SHYAM PRASAD, J

06th July, 2017
KSM

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