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

I.T.T.A. No. 658 OF 2016

DATE: 07th NOVEMBER 2017

Between:
The Commissioner of Income Tax (Central),
Hyderabad

… Appellant

AND

M/s Madhu Enterprises

… Respondent

Counsel for the Appellant : Sri J.V. Prasad,
Senior Standing Counsel
for Income Tax Dept.
Counsel for the respondent : Sri B. Jaya Prabhakara Rao
For Dr. C.P. Ramaswami

THE COURT MADE THE FOLLOWING:

JUDGMENT: (per Hon'ble Sri Justice C.V. Nagarjuna Reddy)

This Appeal is filed against common order dated 30.10.2009 to the extent it pertains to I.T.A. No. 295/H/07 on the file of the Income Tax Appellate Tribunal, Hyderabad Bench 'B'.

At the hearing, Mr. J.V. Prasad, learned Senior Standing Counsel for Income Tax Department submitted that I.T.T.A. Nos. 108 and 318 of 2017, arising out of the same common order, against which the present Appeal is filed, to the extent they related to I.T.A. Nos. 301/Hyd/07 and 300/Hyd/07 respectively, were dismissed by a Division Bench of this Court, by a common order dated 05.06.2017. The relevant part of the said order reads as under:

> " The aforesaid conclusions drawn by the Tribunal were on the strength of the material documents produced by the assessee. Basing on such documentary evidence, the Tribunal drew appropriate conclusions. Being the final fact finding authority, the inferences drawn by the Tribunal on facts would ordinarily not be open to scrutiny in an appeal under Section 260A of the Act of 1961.
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> No doubt, in both the appeals, the revenue has raised the ground that the common order under appeal is perverse, but in the light of the analysis by the Tribunal on the issues raised as set out *supra*, we find no merit in this contention. The findings of the Tribunal on both the issues on the strength of the material placed before it are clearly justified.

We therefore, find no question of law, much less a substantial one, arising in these appeals as the matter entirely turned upon factual aspects. The appeals are accordingly dismissed. No costs."

As the issues are common in the present Appeal as well as I.T.T.A. Nos. 108 and 318 of 2017, this Appeal also is liable to be dismissed, following the afore-mentioned common order.

This Appeal is accordingly, dismissed. No costs.

C.V. NAGARJUNA REDDY, J

CHALLA KODANDA RAM, J

07th November 2017

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