THE HON'BLE SRI JUSTICE C.V.NAGARJUNA REDDY

AND

THE HON'BLE SRI JUSTICE T.AMARNATH GOUD

I.T.T.A.No.710 of 2017

Date: 22.11.2017

Between:

Principal Commissioner of Income Tax-II,
Visakhapatnam. … Appellant

And

Smt.Makina Annapurna,
D.No.1-173, Mithilapuri Vuda Layout,
Madhurawada, Visakhapatnam … Respondent

Counsel for the Appellant : Mrs.M.Kiranmayee,
Senior Standing Counsel
for Income Tax Department

Counsel for the Respondents :

The Court made the following:

Judgment: (Per the Hon'ble Sri Justice C.V.Nagarjuna Reddy)

This appeal is filed by the revenue against common order dated 02.02.2017, to the extent it pertains to I.T.A.No.604/Vizag/2014 on the file of the Income Tax Appellate Tribunal, Visakhapatnam Bench, Visakhapatnam.

2. The issue raised in this appeal relates to penalty for non-disclosure of income derived from development agreement. At the hearing, Smt.M.Kiranmayee, learned Senior Standing Counsel for the Income Tax Department, submitted that I.T.T.A.No.668 of 2017 filed against the same common order against which the present appeal is filed, qua I.T.A.No.605/Vizag/2014, was dismissed by this Court by order dated 01.11.2017.

3. As the issues raised in both these cases are common and as the above mentioned appeal was dismissed, following the same reasons as were assigned in the order dismissing the said appeal, this appeal is also dismissed.

(C.V.Nagarjuna Reddy, J)

(T.Amarnath Goud, J)

Date: 22nd November, 2017

msb