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

AND

THE HON'BLE SRI JUSTICE T.AMARNATH GOUD

I.T.T.A.No.725 of 2017

Date: 22.11.2017

Between:

Principal Commissioner of Income Tax (Central),
Hyderabad … Appellant

And

M/s.Gomati Agro Farms Pvt. Ltd.
H.No.2-13-31, S.S.Nagar, Opp.Hydernagar,
Hyderabad. … Respondent

Counsel for the Appellant : Mr. J.V.Prasad,
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 by revenue is filed against order dated 29.10.2014 in I.T.A.No.239/Hyd/2014 on the file of the Income Tax Appellate Tribunal, Bench 'A', Hyderabad.

2. The revenue has raised the following substantial questions of law:

> "1. Whether on the facts and in the circumstances of the case, the Tribunal is correct in law in condoning the delay in payment of taxes due on returned income and directing the CIT(A) to admit the appeal on merits ignoring the mandatory provision of Section 249(4) (1) of the IT Act.
>
> 2. Whether on the facts and in the circumstances of the case, the Tribunal is correct in law in condoning the delay in payment of taxes due on returned income in the absence of the specific provision in the Act for such condonation of delay?
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> 3. Whether on the facts and in the circumstances of the case, the Tribunal is correct in law in condoning the delay in payment of taxes due on returned income and directing the CIT (A) to admit the appeal on merits when the assessee had not cited any reasonable cause or compelling circumstances which prevented from paying the taxes on admitted income".

3. At the hearing, Mr.J.V.Prasad, learned Senior Standing Counsel for the Income Tax Department, fairly submitted that on identical issues, revenue has filed I.T.T.A.Nos.492, 493 and 494 of 2013 and a Division Bench of this Court by its order dated 24.10.2013, dismissed the said appeals.

4. Following the said order which applies in all fours to the present case, this appeal is also dismissed.

(C.V.Nagarjuna Reddy, J)

(T.Amarnath Goud, J)

Date: 22nd November, 2017

msb