IN THE HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD

WEDNESDAY ,THE FOURTH DAY OF DECEMBER
TWO THOUSAND AND TWENTY FOUR

PRESENT

THE HONOURABLE THE CHIEF JUSTICE ALOK ARADHE
AND
THE HONOURABLE SRI JUSTICE J. SREENIVAS RAO

INCOME TAX TRIBUNAL APPEAL NO: 98 OF 2024

Appeal filed under Section 260A of the Income Tax Act, 1961 against the Order dated 25.09.2023 passed in I.T.A.No. 323/Hyd/2023 for Assessment year 2018-19 on the file of the Income Tax Appellate Tribunal, Hyderabad 'A' Bench, Hyderabad preferred against the Order dated 03.01.2023 passed in Appeal No. 11503/2016-17 & 10626/2017-18 on the file of the Commissioner of Income Tax (Appeals) – 11, 6th Floor, Aayakar Bhawan, Basheerbagh, Hyderabad preferred against the Assessment Order dated 04.03.2022 passed in PAN No. ANWPB0829K on the file of the Assistant Commissioner of Income Tax, Central Circle – 1(2), Hyderabad.

Between:

The Prl. Commissioner of Income Tax - Central,, Hyderabad.

...Appellant

AND

Smt. Nagalakshmi Buchepalli,, C/o M.V. Prasad, Sanath and Rajasekhara, C.A 8-2-120/86/3, Krishna Sindhu Residency, Road No.03, Banjara Hills, Hyderabad 500034

...Respondent

IA NO: 2 OF 2024

Petition under Section 260A(2A) of IT Act R/w. Section 5 of Limitation Act praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to condone the delay of 191 days in filing the present appeal.

Counsel for the Appellant : Ms. K. Mamata Choudary, Senior SC for Income Tax

Counsel for the Respondent : None appeared

The Court delivered the following: JUDGMENT

THE HON'BLE THE CHIEF JUSTICE ALOK ARADHE
AND
THE HON'BLE SRI JUSTICE J. SREENIVAS RAO

ITTA No. 98 of 2024

JUDGMENT: (per the Hon'ble the Chief Justice Alok Aradhe)

Ms. Mamata Choudary, learned Senior Standing Counsel for Income-tax appears for the appellant.

2. Learned counsel for the appellant submits that the subject matter of the appeal is below the monetary limit prescribed in Circular bearing No.9/2024 dated 17.09.2024. Therefore, the learned counsel seeks leave of this Court to withdraw the appeal with liberty to file an application for revival of the appeal in case the subject matter of the appeal falls under any of the exceptions mentioned in Circular No.5/2024 dated 15.03.2024.

3. With the aforesaid liberty, the appeal is disposed of. However, question of law involved in the matter is kept open.

Miscellaneous applications, if any pending, shall stand closed. There shall be no order as to costs.

Sd/- K. SRINIVASA RAO
JOINT REGISTRAR

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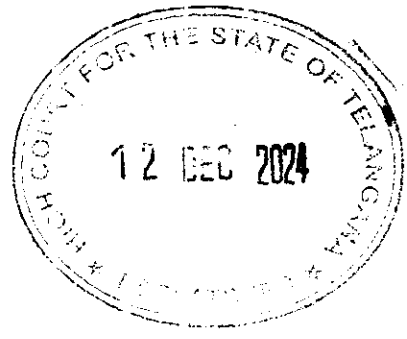
To,

1. The Income Tax Appellate Tribunal, Hyderabad 'A' Bench, Hyderabad.
2. The Commissioner of Income Tax (Appeals) – 11, 6th Floor, Aayakar Bhawan, Basheerbagh, Hyderabad.
3. The Assistant Commissioner of Income Tax, Central Circle – 1(2), Hyderabad.
4. One CC to Ms K. Mamata Choudary, Advocate [OPUC]
5. Two CD Copies

Njb/gh

HIGH COURT

DATED:04/12/2024



JUDGMENT

ITTA.No.98 of 2024

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