IN THE HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD

WEDNESDAY ,THE EIGHTEENTH 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: 172 OF 2008

Appeal filed under Section 260A of the Income Tax Act, 1961 against the Order dated 04.04.2007 passed in ITA. No. 1189/Hyd/2006 for the Assessment year 1999-2000 on the file of the Income Tax Appellate Tribunal, Hyderabad Bench 'A', Hyderabad preferred against the Order dated 01.09.2006 passed in Appeal No. 62/KMM/CIT(A)/Vja/06-07 on the file of the Commissioner of Income Tax (Appeals), Vijayawada.

Between:

M/s. Raaga Wines, D.No.2-4-116, P.S.R. Road, Khammam.

...Appellant

AND

The Income Tax Officer, Ward - 1 (1), Khammam.

...Respondent

Counsel for the Appellant : Mr. A.V.A. Siva Kartikeya

Counsel for the Respondent : Mr. J.V. Prasad, Senior SC for Income Tax Department

The Court delivered the following: JUDGMENT

THE HON'BLE THE CHIEF JUSTICE ALOK ARADHE

AND

THE HON'BLE SRI JUSTICE J.SREENIVAS RAO

I.T.T.A.No.172 of 2008

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

Mr. A.V.A.Siva Kartikeya, learned counsel for the appellant.

Mr. J.V.Prasad, learned Senior Standing Counsel for Income Tax Department appears for the respondent.

2. This appeal under Section 260A of the Income Tax Act, 1961 (for short the 'Act') has been filed against order dated 04.04.2007, passed by the Income Tax Appellate Tribunal, Bench 'A', Hyderabad (for short 'the Tribunal') in I.T.A.No.1189/Hyd/2006.

3. The subject matter of the appeal pertains to the assessment year 1999-2000.

4. The appeal was admitted on the following substantial question of law:

> "Whether on the facts and circumstances of the case, the Hon'ble Tribunal is justified in holding that the assessee firm

is not entitled to registration more so after the requirements of Section 184 of the Income Tax Act, 1961 are satisfied ?"

5. The aforesaid issue had been answered by a Division Bench of the erstwhile Andhra Pradesh High Court in **Commissioner of Income Tax v. Swarna Bar Restaurant**[1]. We are in respectful agreement with the view taken by the erstwhile Andhra Pradesh High Court in the aforesaid decision.

6. Accordingly, the substantial question of law is answered against the assessee and in favour of the revenue.

7. In the result, the appeal fails and is, hereby, dismissed. No costs.

As a sequel, miscellaneous petitions, pending if any, stand closed.

Sd/- K. SRINIVASA RAO
JOINT REGISTRAR

//TRUE COPY//

SECTION OFFICER

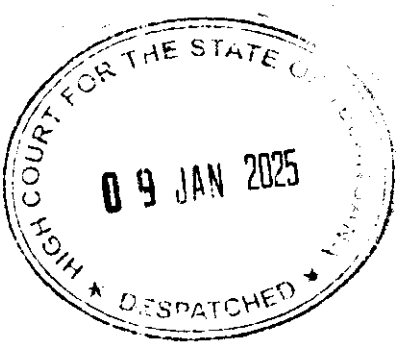
To,

1. The Income Tax Appellate Tribunal, Hyderabad Bench 'A', Hyderabad.
2. The Commissioner of Income Tax (Appeals), Vijayawada
3. One CC to Mr. A.V.A. Siva Kartikeya, Advocate [OPUC]
4. One CC to Mr. J.V. Prasad, Senior SC for Income Tax Department, Advocate [OPUC]
5. Two CD Copies

[1] [2011] 334 ITR 387 (AP)

HIGH COURT

DATED:18/12/2024



JUDGMENT

ITTA.No.172 of 2008

DISMISSING THE ITTA
WITHOUT COSTS

(7)
04/01/25