

**IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD**

**THURSDAY, THE TWENTY EIGHTH DAY OF NOVEMBER
TWO THOUSAND AND TWENTY FOUR**

PRESENT

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

INCOME TAX TRIBUNAL APPEAL NO: 45 OF 2009

Income tax Tribunal Appeal under Section 260-A of the Income tax Act, 1961, against the order of the Income Tax Appellate Tribunal, B- BENCH, Hyderabad in Misc. Appln. No. 23 of 2009 in ITA No. 564 / Hyd/ 2003 dated 24-04-2009 for the assessment year 1990-91 preferred against the order of the Commissioner of Income Tax (Appeals), Guntur CAMP at Hyderabad dated 30-12-2002 in Appeal Nos. 0059/Tr./CIT (A) GNT/2002-03, 0058/Tr./CIT (A) GNT/2002-03 ,0057/Tr. /CIT (A)/GNT /2002-03 , 0055/Tr./CIT(A) GNT/2002-03 .

Between:

Shri Prabhudayal Agarwal, Secunderabad

...APPELLANT

AND

The Incometax Officer, Ward -10 (1), Hyderabad

...RESPONDENT

**Counsel for the Appellant: SRI. Y. KOTESWARA RAO, REPRESENTING
SRI Y. RATNAKAR**

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

INCOME TAX TRIBUNAL APPEAL No.45 of 2009

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

Mr. Y.Koteswara Rao, learned counsel representing
Mr. Y.Ratnakar, learned counsel for the appellant.

2. Learned counsel for the appellant submits that the
issue involved in this appeal does not survive for consideration
on account of efflux of time.

3. The aforesaid submission is taken on record.

4. Accordingly, the appeal is dismissed as infructuous.

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

Sd/- K. SRINIVASA RAO
JOINT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Income Tax Appellate Tribunal, B- BENCH, Hyderabad
2. The Commissioner of Income Tax (Appeals), Guntur CAMP at Hyderabad
3. THE INCOMETAX OFFICER, WARD-10 [1], HYDERABAD.
4. One CC to SRI. Y. RATNAKAR, Advocate [OPUC]
5. Two CD Copies

kul/gh



HIGH COURT

DATED:28/11/2024

ORDER

ITTA.No.45 of 2009



DISMISSING THE ITTA AS INFRUCTUOUS

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