

IN THE HIGH COURT FOR THE STATE OF TELANGANA  
AT HYDERABAD

WEDNESDAY, THE SIXTH DAY OF NOVEMBER  
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: 55 OF 2024

Appeal filed under Section 260A of the Income Tax Act, 1961 against the Order dated 21.12.2021 for the Assessment year 2017-2018 passed in I.T.A.No. 49/HYD/2021 on the file of the Income Tax Appellate Tribunal, Hyderabad 'B' Bench, Hyderabad preferred against the Order dated 11.09.2020 passed in Appeal No. 10170/2019-20 on the file of the Commissioner of Income Tax (Appeals)-11, 6<sup>th</sup> floor, Aayakar Bhawan, Basheerbagh, Hyderabad preferred against the Order dated 28.12.2019 passed in PAN. No. AAPFG5485L on the file of the Income Tax Department, Deputy Commissioner of Income Tax, Central Circle-3(4), Hyderabad.

**Between:**

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

...Appellant

**AND**

M/s. GVK Enterprises, C/o. P. Murali and Co., Chartered Accountants, 6-3-655/2/3, Somajiguda, Hyderabad - 500082 PAN- AAPFG5485L

...Respondent

**Counsel for the Appellant : Ms. K. Mamata Choudary, Senior SC for IT**

**Counsel for the Respondent : Mr. G.V. Ambeswar representing  
M/S. MN Advocates**

**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.55 of 2024**

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

Ms. K.Mamata Choudary, learned Senior Standing Counsel for Income Tax Department for the appellant.

Mr. G.V.Ambeswar, learned counsel representing MN Advocates for the respondent.

2. Learned Senior Standing Counsel for the appellant fairly submits that the subject matter of the appeal is below the monetary limit prescribed in the Circular No.09/2024, dated 17.09.2024.

3. In view of aforesaid submission, the appeal is disposed of. However, liberty is reserved to the appellant to revive the appeal in case the case falls in any of the exceptions provided in the Circular No.5/2024 dated 15.03.2024.

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

//TRUE COPY//

Sd/- K. SRINIVASA RAO  
JOINT REGISTRAR

  
SECTION OFFICER

To,

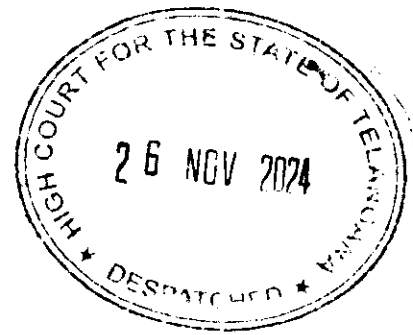
1. The Income Tax Appellate Tribunal, Hyderabad 'B' Bench, Hyderabad.
2. The Commissioner of Income Tax (Appeals)-11, 6<sup>th</sup> floor, Aayakar Bhawan, Basheerbagh, Hyderabad.
3. The Income Tax Department, Deputy Commissioner of Income Tax, Central Circle-3(4), Hyderabad
4. One CC to Ms. K. Mamata Choudary, Advocate [OPUC]
5. One CC to M/S. MN Advocates, Advocate [OPUC]
6. Two CD Copies

Njb/gh



**HIGH COURT**

**DATED:06/11/2024**



**JUDGMENT**

**ITTA.No.55 of 2024**

**DISPOSING OF THE APPEAL**

*8 Copies*  
*[Signature]*  
*26/11/24.*