

[3418]

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: 113 OF 2024

Appeal filed under Section 260A of the Income Tax Act, 1961 against the Order dated 30.04.2024 passed in ITA No. 8/Hyd/2024 for Assessment year 2019-20 on the file of the Income Tax Appellate Tribunal, Hyderabad Benches 'A', Hyderabad preferred against the Order dated 26.10.2023 passed in Appeal No. 10450/2018-19 on the file of the Commissioner of Income Tax (Appeals)-12, 6th Floor, Aayakar Bhawan, Basheerbagh, Hyderabad preferred against the Order dated 28.03.2022 passed in PAN No. AGBPC0373K on the file of the Assistant Commissioner of Income Tax, Central Circle – 2(3), Hyderabad.

Between:

The Pr. Commissioner of Income, Tax (Central), Hyderabad.

...Appellant

AND

Shri. Vishnu Mohan Reddy Chintapally, Villa No. A96, Sy.No. 25, Hill Ridge Villas, ISB Road, Gachibowli, Hyderabad -500032, PAN No.AGBPC0373K

...Respondent

**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. 113 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

//TRUE COPY//

[Signature]
SECTION OFFICER

To,

1. The Income Tax Appellate Tribunal, Hyderabad Benches 'A', Hyderabad.
2. The Commissioner of Income Tax (Appeals)-12, 6th Floor, Aayakar Bhawan, Basheerbagh, Hyderabad
3. The Assistant Commissioner of Income Tax, Central Circle – 2(3), Hyderabad.
4. One CC to Ms. K. Mamata Choudary, Advocate [OPUC]
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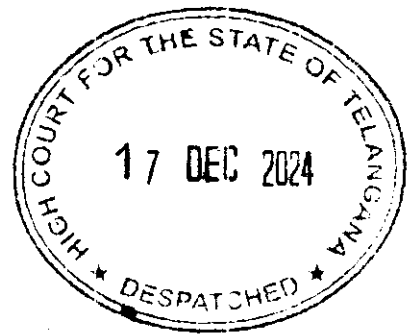
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HIGH COURT

DATED:04/12/2024

JUDGMENT

ITTA.No.113 of 2024



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