

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: 46 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 Misc. Appln. No. 21 to 24 /Hyd/09 ( in ITA No. 562 to 565 / Hyd/ 03 respectively) (Assessment Years 1988 -89 to 1991 -92 ) and Misc . Appln. No. 25 to 28 /Hyd/ 09 in ITA No. 504 to 507 / Hyd/03 respectively ) ( Assessment Years 1988-89 to 1991-92) dated 24-04-2009 preferred against the order of the Commissioner of Income Tax (Appeals), Guntur : CAMP at Hyderabad 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 , dated 30-12-2002

**Between:**

Shri Prabhudayal Agarwal, Secunderabad.

...APPELLANT

**AND**

The Income Tax Officer, Ward -10 (1) , Hyderabad.

...RESPONDENT

**Counsel for the Appellant: Mr. Y. Koteswara Rao Representing  
SRI. Y. Ratnakar**

**Counsel for the Respondent: SRI B. Narasimha Sarma**

**The Court made the following ORDER:**

**THE HON'BLE THE CHIEF JUSTICE ALOK ARADHE**

**AND**

**THE HON'BLE SRI JUSTICE J.SREENIVAS RAO**

**INCOME TAX TRIBUNAL APPEAL No.46 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 Income Tax Officer, Ward -10 (1), Hyderabad.
4. One CC to SRI. Y. RATNAKAR, Advocate [OPUC]
5. One CC to SRI. B. NARASIMHA SARMA, Advocate [OPUC]
6. Two CD Copies

kul/DL



HIGH COURT

DATED:28/11/2024

ORDER

ITTA.No.46 of 2009



DISMISSING THE APPEAL AS  
INFRUCTUOUS WITHOUT COSTS

8  
09/12/24  
lou