

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: 166 OF 2008

Appeal filed under Section 260A of the Income Tax Act, 1961 against the Order dated 04.04.2007 passed in I.T.A.No. 1190/Hyd/2006 for Assessment year 2000-01 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, preferred against the Assessment Order dated 06.03.2006 passed in PAN/GIR No. R-359 for the Assessment Year 2000-01 on the file of the Income Tax, Officer, Ward-1, Khammam.

Between:

M/S. RAAGA WINES, D.No.2-4-116, P.S.R. Road, Khammam.

...APPELLANT

AND

THE INCOME TAX OFFICER, KHAMMAM., Ward - 1 (1) Khammam.

...RESPONDENT

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

Counsel for the Respondent : Mr. J.V. Prasad Standing counsel for Income-tax Department

The Court made the following: ORDER

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

ITTA No. 166 of 2008

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

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

Mr. J.V.Prasad, learned Senior Standing Counsel for Income-tax Department appears for the respondent/Revenue.

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, Hyderabad Bench 'A', Hyderabad (for short 'the Tribunal'), in I.T.A.No.1190/Hyd/2006.

3. The subject matter of the appeal pertains to the assessment year 2000-01.

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 erstwhile High Court of Andhra Pradesh in **Commissioner of Income Tax v. Swarna Bar & Restaurant¹**. We are in respectful agreement with the view taken by the erstwhile High Court of Andhra Pradesh 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.

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

Sd/- C.V. MALLIKARJUNA VARMA
JOINT REGISTRAR

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SECTION OFFICER

To,

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

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HIGH COURT

DATED:18/12/2024

ORDER

ITTA.No.166 of 2008



DISMISSING THE APPEAL

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