

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

**THURSDAY, THE SECOND DAY OF JANUARY  
TWO THOUSAND AND TWENTY FIVE**

**PRESENT**

**THE HONOURABLE THE CHIEF JUSTICE ALOK ARADHE  
AND  
THE HONOURABLE SRI JUSTICE J SREENIVAS RAO**

**INCOME TAX TRIBUNAL APPEAL NO: 135 OF 2008**

Income Tax Tribunal Appeal under Section 260 A of the Income Tax Act, 1961 against the Order made in I.T.A.No.496/HYD/04, dated 28-02-2007 on the file of the Income Tax Appellate Tribunal, Hyderabad Bench 'B', Hyderabad, for the Assessment Year 2000-01, preferred against the Order made in I.T.A.No.048/AC-3(4)/CIT(A)-IV/03-04 dated 03-03-2004 on the file of the Commissioner of Income Tax, (Appeals)-IV, Hyderabad preferred against the Order made in PAN/GIR No.AAACU2690P / U-22, dated 13-03-2003 on the file of Assistant Commissioner of Income Tax, Circle – 3(4), Hyderabad.

**Between:**

M/s. Ushodaya Enterprises Ltd, 6-3-570, Eenadu Compound, Somajiguda, Hyderabad – 500082

Rep. by its Managing Director

**...Appellant**

**AND**

The Asst. Commissioner of Income Tax, Circle-3 [4], Hyderabad

**...Respondent**

**Counsel for the Appellant : Mr Deepak Chowdary  
Rep. M/s CKR Associates**

**Counsel for the Respondent : Mr J V Prasad  
Senior Standing Counsel for Income Tax  
Department**

**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.135 of 2008**

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

Mr. Deepak Chowdary, learned counsel representing M/s. CKR Associates for the appellant.

Mr. J.V.Prasad, learned Senior Standing Counsel for Income Tax Department for the respondent.

2. This appeal under Section 260A of the Income Tax Act, 1961 has been filed against the order dated 28.02.2007 passed by Income Tax Appellate Tribunal, Hyderabad Bench 'B' in I.T.A.No.496/Hyd/2004. The subject matter of the appeal pertains to assessment year 2000-01.

3. Learned counsel for the parties jointly submit that the question of law involved in this appeal has been answered by this Court by an order dated 18.12.2024 passed in I.T.T.A.No.136 of 2008.

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4. In view of aforesaid joint submissions and for the reasons assigned in the said order dated 18.12.2024 passed in I.T.T.A.No.136 of 2008, the substantial question of law is answered in the negative and against the assessee.

5. 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.

//TRUE COPY//

A.V.S.S.C.S.M. SARMA  
JOINT REGISTRAR

SECTION OFFICER

To,

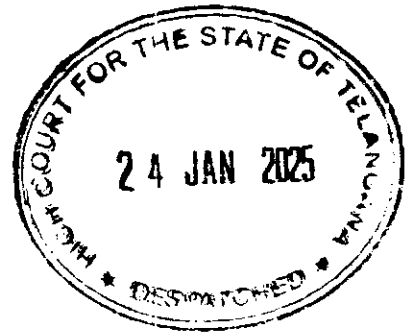
1. The Income Tax Appellate Tribunal, Hyderabad Bench 'B', Hyderabad
2. The Commissioner of Income Tax, (Appeals)-IV, Hyderabad
3. The Assistant Commissioner of Income Tax, Circle – 3(4), Hyderabad
4. One CC to Mr J V Prasad, Senior Standing Counsel for Income Tax Department [OPUC]
5. One CC to M/s CKR Associates, Advocate [OPUC]
6. Two CD Copies

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**HIGH COURT**

**DATED:02/01/2025**



**JUDGMENT**

**ITTA.No.135 of 2008**

**DISMISSING THE ITTA**

*Accepted  
Kf  
20/1/25*