IN THE HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD

THURSDAY, THE TWENTY SEVENTH DAY OF JULY TWO THOUSAND AND TWENTY THREE

PRESENT

THE HONOURABLE SRI JUSTICE P.SAM KOSHY

AND

THE HONOURABLE SRI JUSTICE N.TUKARAMJI

INCOME TAX TRIBUNAL APPEAL No: 11 OF 2023

Income Tax Tribunal Appeal Under Section 260A of the Income Tax Act, 1961 arising out of the order of the Income-tax Appellate Tribunal, Hyderabad Bench ' SMC' Hyderabad, in ITA No.1904/Hyd/2019, for Assessment Year 2009-10 dated 21-06-2021 preferred against the Order of the Commissioner of Income Tax , (Appeals)-3, Hyderabad, ITA.No.0890/ITO/Syp/CIT(A)-3/2014-15,dated:20-05-2019, preferred against the Order of the Income-tax Officer, Suryapet, PAN/GIR No.ABKFS1420P dated 30-12-2011.

Between:

M/s Sri Surya Constructions, Door No. 1-1-388/2, A.V. Enclave, Behind Water Tank, Suryapet - 508 213, Nalgonda District, Telangana.

...APPELLANT

AND

The Income Tax Officer, Suryapet, Krishna Nagar, Suryapet - 508 213, Nalgonda District, Telangana.

...RESPONDENT

Counsel for the Appellant: SRI A.V.A.SIVA KARTIKEYA

Counsel for the Respondent: S.C. FOR I.T. DEPT.

The Court delivered the following: JUDGMENT

THE HONOURABLE SRI JUSTICE P. SAM KOSHY
AND
THE HONOURABLE SRI JUSTICE N. TUKARAMJI

I.T.T.A.No.11 of 2023

JUDGMEMT: *(Per Sri Justice P. Sam Koshy)*

Mr. A.V.A.Siva Kartikeya, learned counsel for the appellant, submits that the order passed by the Assessing Authority was subjected to challenge before the Commissioner of Income Tax Appeals, who had first dealt with the appeal, has partly allowed the appeal vide order dated 20-05-2019, which was further subjected to challenge before the Income Tax Appellate Tribunal, Hyderabad, which in turn also did not find merits in the appeal and dismissed the same on 21-06-2021.

2. All the grounds raised in the present appeal are all question of facts. Hence, we do not find any substantial question of law made out in the appeal and the appeal thus fails and is accordingly rejected. No order as to costs.

3. Miscellaneous petitions, if any pending in this appeal, shall stand dismissed.

Sd/-B.S.CHIRANJEEVI
JOINT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Income-tax Appellate Tribunal, Hyderabad Bench ' SMC' Hyderabad.
2. The Commissioner of Income Tax , (Appeals)-3, Hyderabad.
3. The Income-tax Officer, Suryapet.
4. One CC to SRI A.V.A.SIVA KARTIKEYA, Advocate [OPUC]
5. Two CD Copies

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HIGH COURT

DATED:27/07/2023



JUDGMENT

ITTA.No.11 of 2023

THE APPEAL IS
REJECTED

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18/8/23