IN THE HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD

THURSDAY, THE TWELFTH DAY OF OCTOBER TWO THOUSAND AND TWENTY THREE

PRESENT

THE HON'BLE SRI JUSTICE P. SAM KOSHY
AND
THE HON'BLE SRI JUSTICE LAXMI NARAYANA ALISHETTY

INCOME TAX TRIBUNAL APPEAL No: 52 of 2022

Income Tax Tribunal Appeal Under Section 260-A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Hyderabad Bench 'A', Hyderabad in ITA No. 511/Hyd/2015 for assessment Year 2008-09 dated 08-03-2021 preferred against the Order of the Commissioner of Income Tax (Appeals) – 9, Hyderabad, Appeal No.83/CIT(Ex)/CIT(A)-9/14-15 dated 13-02-2015 preferred against the Order of the Joint Director of Income Tax (Exemptions) (i/c) Hyderabad PAN/GIR No.AAATT6229Q dated 29-03-2014.

Between:

The Commissioner of Income Tax (Exemptions), Aayakar Bhavan, Basheer Bagh, Hyderabad – 500004.

...Appellant

AND

The Hyderabad Cricket Association, Rajiv Gandhi International Cricket Stadium, Uppal, Hyderabad-500039.

PAN-AAATT6229Q

...Respondent

Counsel for the Appellant: SRI A. RADHA KRISHNA representing SRI K. RAJI REDDY (SENIOR SC INCOME TAX DEPT)

Counsel for the Respondent: SRI C.P. RAMASWAMI

The Court made the following: ORDER

THE HON'BLE SRI JUSTICE P. SAM KOSHY
AND
THE HON'BLE SRI JUSTICE LAXMI NARAYANA ALISHETTY

I.T.T.A.No.52 of 2022

ORDER: *(per Hon'ble Sri Justice* ***P.SAM KOSHY****)*

Heard Sri A. Radha Krishna, learned counsel for the appellant and Sri C.P. Ramaswami, learned counsel for the respondent. Perused the record.

2. This appeal has been filed assailing the order dated 08.03.2021 passed in ITA.No.511/Hyd/2015 for the Assessment Year 2008-09 on the file of the learned Income Tax Appellate Tribunal, Hyderabad Bench 'A', Hyderabad (hereinafter referred to as 'the Tribunal').

3. A plain reading of the impugned order would reveal that the Tribunal has taking into consideration the decision of the coordinate Bench of the same Tribunal in respect of the same assessee for the previous Assessment Years 2006-07 and 2007-08 in I.T.T.A.No.509 and 510/Hyd/2015 had passed a similar order dated 25.10.2017 and where the consequential orders also had since been passed in favour of the assessee, we are of the considered opinion that the finding arrived at by the Tribunal is purely factual and that since the matter has been remanded back, the order of remand cannot be considered to be the question of law, much less even a substantial question of law to be framed.

4. In view of the same, the appeal fails and is accordingly rejected. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

Sd/- K. SRINIVASA RAO
JOINT REGISTRAR

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SECTION OFFICER

To,

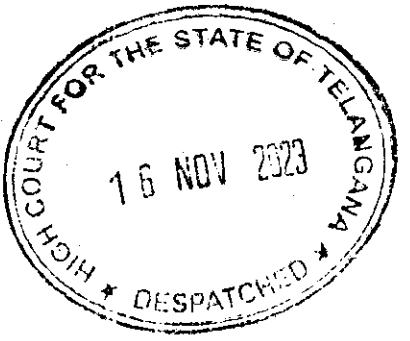
1. The Income Tax Appellate Tribunal, Hyderabad Bench 'A', Hyderabad
2. The Commissioner of Income Tax (Appeals) – 9, Hyderabad
3. The Joint Director of Income Tax (Exemptions) (i/c) Hyderabad
4. One CC to SRI K. RAJI REDDY(SENIOR SC INCOME TAX DEPT) [OPUC]
5. One CC to SRI C.P. RAMASWAMI, Advocate [OPUC]
6. Two CD Copies

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HIGH COURT

DATED:12/10/2023



ORDER

ITTA.No.52 of 2022

THE APPEAL
IS REJECTED

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9/11/23