

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD 'A' BENCH : Hyderabad**

(Through Video Conference)

**Before Smt. P. Madhavi Devi, Judicial Member
And
Shri A. Mohan Alankamony, Accountant Member**

**ITA Nos. 2127 to 2129/Hyd./2018
Assessment Years: 2009-10/2013-14 & 2014-15**

Sri Raghuram Garikapati vs. Dy.CIT, International Taxation-2
By GPA Smt. G.Prameela Devi Hyderabad
Hyderabad

[PAN: AHXPG7433R]

(Appellant)

(Respondent)

For Assessee: Sri P. Vinod, Adv.
For Revenue: Sh. Vijay Garladinne, D.R

Date of Hearing : 29/07/2021
Date of Pronouncement : 06/08/2021

ORDER

PER P. MADHAVI DEVI, JM

All these three appeals are filed by the assessee through GPA Holder Smt. G. Prameela Devi, for the AYs 2009-10, 2013-14 and 2014-15.

2. The assessee has filed an application in Form 8 u/s 158A(1) of the Income Tax Act, 1961 and submitted that the very same issue which has arisen in earlier years i.e. AY 2006-07 and 2008-09 has been decided against the assessee by the Co-Ordinate bench of this Tribunal and the assessee has filed appeals against the same before the hon'ble High Court u/s 260A of the

Act and such appeals have been admitted and are pending adjudication before the hon'ble High Court. It is therefore prayed that these appeals may also be remanded to the file of AO to follow the directions of the hon'ble High Court as and when the appeals of the assessee are decided. The assessee has also filed copies of the Writ Petitions filed by assessee before the hon'ble high court. We find that the issues involved herein are similar. Therefore, Form 8 filed by assessee is accepted and all these 3 appeals are remanded back to the file of AO with a direction to follow the decision of Hon'ble High Court of Telangana, Hyderabad passed in the assessee's own case in the earlier years.

2.1. In A.Y. 2009-10, the assessee has also raised grounds against the validity of re-opening of assessment u/s 147 of the Act and at the time of hearing, ld. counsel for the assessee, submitted that assessee does not wish to press such ground. Therefore this ground is rejected as not pressed.

3. All the three appeals filed by the assessee are accordingly remanded to the file of AO with the directions as given above.

In the result, the assessee's appeals are treated as partly allowed for statistical purposes.

Order pronounced in Open Court on 06/08/2021.

Sd/-
(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

Sd/-
(P. MADHAVI DEVI)
JUDICIAL MEMBER

Dated: 06th August, 2021

*gmv

Copy of Order forwarded to:

1. Sri Raghuram Garikapati by GPA Smt. G. Prameela Devi, C/o AV Raghuram and P Vinod, Advocates & Tax Consultants, Flat no 610, 6th floor, Babu Khan Estate, Basheer bagh, Hyderabad 500 001, Telangana.
2. Dy.CIT, International Taxation -2, Hyderabad
3. CIT(A)-10, Hyderabad
5. Pr.CIT (IT & TP), Hyderabad.
6. CCIT (IT) (SZ) Bengaluru
7. D.R. ITAT Hyderabad
8. Guard File