

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES "A" : HYDERABAD
(THROUGH VIDEO CONFERENCE)**

**BEFORE SHRI S.S.GODARA, JUDICIAL MEMBER
AND
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

I.T.A. No. 580/HYD/2020

Assessment Year: 2017-18

Dy. Commissioner of
Income Tax,
Circle-2(1),
HYDERABAD

M/s.Inventaa Industries
Vs Private Limited,
HYDERABAD
[PAN: AAACI4539B]

(Appellant)

(Respondent)

For Revenue : Smt. S.Praveena, DR

For Assessee : Smt. S.Sandhya, AR

Date of Hearing : 16-08-2021

Date of Pronouncement : 23-09-2021

ORDER

PER S.S.GODARA, J.M. :

This Revenue's appeal for AY.2017-18 arises from the CIT(A)-2, Hyderabad's order dated 18-08-2020 passed in case No.13520/2019-20/CIT(A)-2, in proceedings u/s.143(3) of the Income Tax Act, 1961 [in short, 'the Act'].

Heard both the parties. Case file perused.

2. Coming to the Revenue's sole substantive ground that the CIT(A) has erred in law and on facts holding the assessee's income of Rs.4,70,85,644/- derived from mushroom production as agricultural and therefore exempt u/s.10(1) of the Act, both the learned lower representatives fairly admitted

that this tribunal's Special Bench's decision in taxpayer's case itself [2018] 95 taxmann.com 162 (Hyderabad - Trib.) (SB) (for AYs.2008-09 onwards) has decided the same against the department. We thus adopt judicial consistency and uphold the CIT(A)'s findings under challenge for this reason alone in absence of any distinction on facts.

3. This Revenue's appeal is dismissed in above terms.

Order pronounced in the open court on 23rd September, 2021

Sd/-
(LAXMI PRASAD SAHU)
ACCOUNTANT MEMBER

Sd/-
(S.S.GODARA)
JUDICIAL MEMBER

Hyderabad,
Dated: 23-09-2021

TNMM

Copy to :

1.The Deputy Commissioner of Income Tax, Circle-2(1), Hyderabad.

2.M/s.Inventaa Industries Private Limited, Flat No.618 & 619, 6th Floor, Manjeera Majestic Commercial, Opp: JNTU KPHB, Kukatpally, Hyderabad.

3.CIT(Appeals)-2, Hyderabad.

4.Pr.CIT-2, Hyderabad.

5.D.R. ITAT, Hyderabad.

6.Guard File.