

10. In the result, both the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the Open Court on the conclusion of hearing, i.e. on 24th April, 2025.

Sd/-

Sd/-

(MANJUNATHA, G.) ACCOUNTANT MEMBER	(VIJAY PAL RAO) VICE-PRESIDENT
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Hyderabad, dated 24th April, 2025

Vinodan/sps

Copy to:

S.No	Addresses
1	GMR Air Cargo and Aerospace Engineering Ltd, Plot No.1, GMR Aerospace Park, Rajiv Gandhi International Airport Ltd, Shamshabad, Hyderabad 500018, Telangana
2	Income Tax Officer Ward 2(3) 5 th Floor, Signature Towers, Opp: Botanical Gardens, Kondapur, Hyderabad 500084, Telangana
3	Pr. CIT - Hyderabad
4	DR, ITAT Hyderabad Benches
5	Guard File

By Order

1.	Draft dictated on	24 th April 2025	
2.	Draft placed before author	24 th April 2025	
3.	Approved Draft comes to the Sr.P.S./PS	24 th April 2025	
4.	Kept for pronouncement on	24 th April 2025	
5.	File sent to the Bench Clerk	-do-	
6.	Date on which file goes to the Head Clerk		
7.	Date of Dispatch of order		