

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**Hyderabad ' B ' Bench, Hyderabad**  
*(Through Video Conferencing)*  
**Before Smt. P. Madhavi Devi, Judicial Member**  
**AND**  
**Shri A. Mohan Alankamony, Accountant Member**

ITA Nos.368 & 369/Hyd/2020		
Assessment Years: 2016-17 & 2017-18		
Dy. Commissioner of Income Tax, Circle 16(1) Hyderabad	Vs.	Monster.Com (India) Private Limited Hyderabad PAN:AACCM3695G
(Appellant)		(Respondent)
Revenue by:	Sri Ravi Kiran, CIT (DR)	
Assessee by:	Sri B. Satyanarayana Murthy	
Date of hearing:	21/06/2021	
Date of pronouncement:	23/06/2021	

**ORDER**

**Per Smt. P. Madhavi Devi, J.M.**

Both are Revenue's appeals for the A.Ys 2016-17 & 2017-18 against the orders of the CIT (A)-4, Hyderabad, dated 20.02.2020.

2. At the outset, it is noticed that the appeal is filed with a delay of 57 days and the assessee has filed an application for condonation of delay stating that the delay is due to COVID-19 lockdown. Taking the same into consideration and also the Writ Petition No. High Court dated 25-11-2020 in Writ Petition NO.1 of 2020 wherein the Hon'ble High Court considering the widespread pandemic situation, excluded the period of limitation, we hold that there is no delay in filing of this appeal.

3. At the time hearing, the learned Counsel for the assessee submitted that the issue in this appeal had arisen in the assessee's own case in the earlier A.Ys including the A.Ys 2004-05 and 2005-06 and the Tribunal had decided the issue in favour of the assessee. He submitted that though the Assessing Officer has taken note of the Tribunal's decision in favour of the assessee for the A.Ys 2004-05 and 2005-06, he has repeated the addition by observing that the Revenue has not accepted the decision of the Tribunal and that the appeal has been filed before the Hon'ble High Court. We also find that the CIT (A) had followed the decision of the ITAT in the earlier years to delete the additions made by the Assessing Officer, against which, the Revenue is in appeal before the Tribunal by raising the following grounds of appeal:

*"1. The learned CIT (A) erred in deleting the addition of Rs.68,82,88,074/- made by the Assessing Officer towards unmatured income wherein the advances shown by the assessee are already accrued and the advances received are not refundable receipts.*

*2. Any other ground that may be raised at the time of hearing".*

4. Since the issue is covered in favour of the assessee by the order of the ITAT in the assessee's own case for the earlier A.Ys, and the CIT (A) has given relief to the assessee by following the same, we do not see any reason to interfere with the order of the CIT (A). However, for the sake of ready reference, the decision of the ITAT in the assessee's own case for the A.Y 2014-15 is reproduced hereunder:

*"7. We have considered the submissions of both parties. In the assessee's own case the Tribunal observed that the assessee followed appropriate revenue recognition method of accounting and thus the income declared on proportional receipt basis cannot be questioned. This order was followed by the ITAT in the assessee's own case in the A.Ys 2007-08 to 2009-10 (ITA No. 1762/Hyd/2011 onwards dated 31.03.2017), wherein the Bench reiterated the stand that was taken in the assessee's own case in the earlier years. Ld. DR however submits*

*that in 2008-2009 a different view was taken in the case of Zenith Energy Services Pvt Ltd., (supra) but the fact remains that factual matrix of the case was different from the facts with which we are concerned. Even otherwise the above said decision was rendered in 2012 wherein the view already taken by the ITAT 'B' Bench Hyderabad in 2007 was not referred to and thus the view already taken by the Tribunal earlier, which was recently followed, should be taken as precedent more particularly when a decision was rendered by the Tribunal in the assessee's own case for the earlier year. Under these circumstances, we affirm the order of the Ld. CIT(A) and dismiss the appeal filed by the Revenue”.*

5. Respectfully following the same, Revenue’s appeals are dismissed.

Order pronounced in the Open Court on 23<sup>rd</sup> June, 2021.

<b>Sd/-</b> <b>(A. MOHAN ALANKAMONY)</b> <b>ACCOUNTANT MEMBER</b>	<b>Sd/-</b> <b>(P. MADHAVI DEVI)</b> <b>JUDICIAL MEMBER</b>
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Hyderabad, dated 23<sup>rd</sup> June, 2021.

**Vinodan/sps**

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3	CIT (A)-4, Hyderabad
4	Pr. CIT -4, Hyderabad
5	DR, ITAT Hyderabad Benches
6	Guard File

*By Order*