Paradise Food Court Private Limited v. Deputy Commissioner of Income Tax, Circle-5(1), Hyderabad and another

WP No.2799 of 2026

Order dated 2026-04-30 | 2026-04-30

Delayed challenge to section 143(1) intimation: writ dismissed, section 253 appeal reserved.

Income-tax Act, 1961: section 143(1) | Income-tax Act, 1961: section 143(2) | Income-tax Act, 1961: section 143(3) | Income-tax Act, 1961: section 154 | Income-tax Act, 1961: section 253

Telangana High Court | Division Bench | P. Sam Koshy | Narsing Rao Nandikonda

Assessment years: 2018-19

01 FACTS OF THE CASE

The company challenged the section 143(1) intimation dated 11 November 2019 for AY2018-19. Paragraph 11 records a section 143(2) notice dated 23 September 2019, a section 143(3) assessment dated 31 March 2021, rectification proceedings, and a CIT(A) appeal filed on 25 September 2024. CIT(A) rejected the appeal for delay exceeding 1,751 days on 24 September 2025; the company then filed the writ in January 2026.

Source: PDF pp.5-6, para 11; p.4, para 9

02 DISCUSSION BY THE HON'BLE COURT

The company argued that scrutiny proceedings precluded the later intimation. The Revenue objected to delay and the unexhausted ITAT remedy. The Court accepted those threshold objections, noting the long delay and that the company had already used the first appeal but bypassed the second appeal. It expressly declined to examine the merits of the intimation challenge.

Source: PDF pp.6-8, paras 12-16

03 JUDICIAL DECISION

The writ petition was dismissed while reserving the petitioner's right to appeal under section 253. The Court did not decide whether the disputed section 143(1) intimation was valid.

Source: PDF p.8, para 16

04 OUTCOME / IN WHOSE FAVOUR

The writ was dismissed; pending miscellaneous petitions were closed without costs. Reservation of the appeal remedy is not an order condoning the existing or any further appellate delay.

Source: PDF pp.8-9, paras 16-17

05 EXPERT COMMENTS

Section 253: address the actual order and the delay — The Court identifies the CIT(A) order of 24 September 2025 as the order to challenge before the ITAT. Assemble that order, proof of service and a complete chronology of the delayed first appeal and subsequent litigation. The High Court reserves the remedy but neither admits an ITAT appeal nor grants automatic condonation. (PDF p.6, para 11; pp.7-8, paras 14-16)

Sections 143(1), 143(2) and 143(3): merits remain open — The petitioner's jurisdiction and merger arguments are recorded as submissions. Paragraph 16 expressly leaves the merits untouched. It would be inaccurate to cite this dismissal as approving simultaneous processing after scrutiny, or as rejecting every such jurisdictional objection. Develop the substantive ground in the proper appeal with the actual notice, intimation and assessment. (PDF pp.2-3, paras 3-6; p.8, para 16)

Separate the submission chronology from the Court's factual account — Paragraph 3 describes the petitioner's contention using the phrase assessment under section 143(2) on 23 September 2019. Paragraph 11 identifies that event as the notice and dates the section 143(3) assessment to 31 March 2021. Use the latter chronology when explaining the Court's account and preserve the original wording; do not silently convert the notice into a completed assessment. (PDF p.2, para 3; p.5, para 11)

Delay and alternative remedy must be answered independently — The Court discusses recognised exceptions to the usual alternative-remedy rule, yet finds the petitioner's prolonged delay and appellate history decisive here. Merely labelling an objection jurisdictional did not obtain writ relief on these facts. A future filing should explain both why the statutory remedy is inadequate and why the challenge was brought when it was. (PDF pp.6-8, paras 12-16)

Source: PDF p.6, para 11; pp.7-8, paras 14-16

SOURCE & VERIFICATION

Complete official Telangana High Court order

Complete 9-page order read; original docket, date, parties and disposition checked against the supplied proceedings sheet.

Open cited source rendition

Recovered separate order matched to supplied proceedings by exact docket, decision date, bench and disposition.

STATUTORY SCOPE

Only provisions expressly identified in this order are indexed; no current-law clearance is represented.

LATER TREATMENT

Source checked 2026-10-23. Subsequent proceedings and treatment have not been verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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