Yasodha Rani Rachaputi v. Principal Commissioner of Income Tax-4, Hyderabad and others

WP No.24973 of 2026

Order dated 2026-08-12 | 2026-08-12

Section 119(2)(b): rejection set aside and remand directed to respondent No.2 for revised returns.

Income-tax Act, 1961: section 119(2)(b)

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

Assessment years: 2020-21, 2021-22

01 FACTS OF THE CASE

The petitioner challenged the order dated 24 June 2026 for AYs2020-21 and 2021-22. Both sides accepted that the issue was similar to WP19498/2026 decided on 15 July 2026. The present Court reproduced that earlier order and addressed which respondent should receive the matter on remand.

Source: PDF pp.1-3, paras 2-4

02 DISCUSSION BY THE HON'BLE COURT

The earlier order's reproduced direction referred to remand to respondent No.1. In this case the Bench explained that the delay issue had already been addressed and rejected the Revenue's request to send the matter back for another condonation consideration. It directed remand to respondent No.2, before whom the revised returns were to be submitted.

Source: PDF pp.2-3, para 3

03 JUDICIAL DECISION

The impugned order dated 24 June 2026 was set aside. The matter was remitted to respondent No.2, permitting the petitioner to submit revised income-tax returns.

Source: PDF p.3, para 4

04 OUTCOME / IN WHOSE FAVOUR

The writ petition was allowed without costs and pending miscellaneous applications were closed. The order permits revised returns; it does not quantify a refund or make a final assessment of the revised claims.

Source: PDF pp.3-4, paras 4-5

05 EXPERT COMMENTS

Section 119(2)(b): follow the operative remand recipient — Paragraph 3 is the practical distinction in this order. The Court declined a further return to respondent No.1 for condonation consideration and remitted the matter to respondent No.2 so revised returns could be submitted. Serve the operative order on the correct authority and preserve evidence of attempted filing; do not initiate a fresh condonation round merely by copying the earlier quoted direction. (PDF pp.2-3, para 3)

Permission to revise is distinct from allowance of the claim — The operative direction opens the route for revised returns for the two identified years. It does not establish the amount or substantive validity of any resulting refund or deduction. Submit the supporting computation and evidence with the returns, and follow the consequential decision separately. (PDF p.3, para 4)

Do not import another petitioner's date or document number — The 12 June 2026 order and DIN reproduced on page 2 belong to the quoted WP19498/2026 passage. The present impugned order is dated 24 June 2026, as paragraph 4 states. Keep those records distinct when preparing a filing or case summary; the earlier case's identifiers must not be assigned to Yasodha Rani. (PDF p.2, quoted para 9; p.3, para 4)

The basis for the delay is not fully narrated here — The Court treats the issues as similar and says the explanation for delay has already been considered, but does not reproduce this petitioner's entire factual explanation. Do not invent a cause of delay or describe this as universal condonation for all taxpayers. For reliance in another matter, compare the complete facts and the cited earlier judgment. (PDF pp.2-3, para 3)

Source: PDF pp.2-3, para 3

SOURCE & VERIFICATION

Complete official Telangana High Court order

Complete 4-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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