Philo Jose; P.J. Saju; Celine John; Jessy Rajan; P.K. Francies; Rosy Paul; P.K. Jose; Lilly Thomas; P.K. Thomas v. Chief Commissioner of Income Tax & Anr.

Writ Petitions 30883, 30223, 30302, 30478, 30376, 30345, 30477, 30279 and 30728/1998

W.P. Nos. 30883, 30223, 30302, 30478, 30376, 30345, 30477, 30279 and 30728/1998 (Andhra Pradesh High Court, 2004-07-08) | 2004-07-08

Unreasoned partial interest waivers remanded for fresh decisions

119 | 234A | 234B | 234C

Andhra Pradesh High Court | Division Bench at Hyderabad | Bilal Nazki | P.S. Narayana

Assessment years: 1992-93

01 FACTS OF THE CASE

Nine petitioners sought further interest waiver for assessment year 1992–93 under the CBDT order of 23 May 1996. They argued that seizure and delayed return of partnership books prevented timely returns. The Chief Commissioner had allowed waiver under sections 234A and 234C only up to 31 December 1992 and had not waived section 234B interest.

Source: PDF pp.11–12

02 DISCUSSION BY THE HON'BLE COURT

The Court found that the petitioners' pleas, including reliance on paragraphs 2(a) and 2(e) of the Board order, had not been considered. No reasons explained the cutoff at 31 December 1992 rather than considering the remaining financial-year period, or the restricted treatment of interest.

Source: PDF pp.11–12

03 JUDICIAL DECISION

All nine writs were allowed. The impugned orders were set aside and the matters remanded to the Chief Commissioner for fresh reasoned orders, without costs.

Source: PDF pp.11–12

04 OUTCOME / IN WHOSE FAVOUR

Reconsideration of waiver applications was granted; the High Court did not itself waive all remaining interest or quantify relief.

Source: PDF pp.11–12

05 EXPERT COMMENTS

The defect was failure to explain the partial relief — A reasoned decision had to address the actual pleas and the cutoff chosen. The Court's question about the rest of the financial year exposed the missing explanation; it did not itself fix a new period of waiver. The fresh orders remained the mechanism for deciding the claims.

The three interest provisions must not be collapsed — The record distinguishes limited relief under sections 234A and 234C from refusal under section 234B. A statement that "interest was waived" loses the dispute's structure. Equally, the opening reference to waiver of tax is read with the prayers and substantive reasoning, which concern interest, not cancellation of assessed principal tax.

Common reasoning preserves nine individual proceedings — The source includes separate captions for all nine writs before its common order. Their shared contention about seized partnership records does not establish a single combined tax assessment or a quantified group refund. Each remains a remanded waiver application, with the complete docket list retained.

Source: Editorial analysis; source references in the structured comments

SOURCE & VERIFICATION

Andhra Pradesh High Court order; verified source copy

Complete 13-page supplied source; all pages read.

All 13 original pages read and visually inspected; source hash verified. AI-assisted substantive correction.

Open cited source rendition

Source bytes and identity checked; see panel-specific references and disclosed source anomalies.

STATUTORY SCOPE

Only source-supported provisions are indexed; no Income-tax Act, 2025 equivalence is asserted.

LATER TREATMENT

Source checked 2026-10-21. Subsequent treatment not independently 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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