Pentakota Appala Naidu v. Commissioner of Income Tax-I & Ors.

W.P. No. 7563/2005

W.P. No. 7563/2005 (Andhra Pradesh High Court, 2005-04-25) | 2005-04-25

Senior-citizen rebate required completion of 65 years within the relevant previous year.

Income-tax Act,1961: sections 88B, 264

Andhra Pradesh High Court | Division Bench at Hyderabad | B. Sudershan Reddy | C.V. Ramulu

Assessment years: 2003-04

01 FACTS OF THE CASE

Pentakota Appala Naidu, born on 16 October 1938, claimed the Rs.15,000 senior-citizen rebate under section 88B for AY 2003-04. Processing disallowed it and raised demand of Rs.12,524. He argued that entering his sixty-fifth year during FY 2002-03 qualified him; the Assessing Officer and Commissioner in revision rejected that claim.

Source: PDF pp.1–3

02 DISCUSSION BY THE HON'BLE COURT

The birth date was undisputed and supported by the petitioner's school register. The Court read the statutory expression as requiring completion of 65 years, not merely completion of 64 and entry into the next year. The cited decisions did not support the petitioner's interpretation.

Source: PDF pp.2–3

03 JUDICIAL DECISION

The Court found no error in the Commissioner's interpretation and dismissed the writ petition.

Source: PDF pp.3–4

04 OUTCOME / IN WHOSE FAVOUR

The section 88B rebate remained denied for this year because the age threshold had not been met during its relevant previous year. No later-year entitlement or present-day senior-citizen concession was decided.

Source: PDF pp.3–4

05 EXPERT COMMENTS

AKHB Expert Comments — editorial analysis, distinct from the Court's findings.

Use completed age at the statutory time: The case turns on the difference between being in the sixty-fifth year of life and having completed 65 years. The words at any time during the previous year identify when the completed-age condition could be met; they do not reduce that age by one year. (PDF p.3)

The evidence issue was settled, leaving an interpretation issue: The taxpayer's own school record supported the undisputed birth date. The dispute therefore did not require choosing between competing documents or estimating age. A different case involving contradictory dates would present a separate evidentiary question. (PDF pp.2–3)

Keep the historical rebate and assessment year fixed: The outcome concerns section 88B as applied to AY 2003-04. It does not establish the age or quantum conditions of any later concession. The source-supported practical lesson is to match the proved birth date with the precise statutory threshold and relevant previous year. (PDF pp.2–4)

Source: PDF p.3

SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 6-page original reviewed; source bytes verified.

Full original and all five panels re-reviewed on 21 October 2026.

Open cited source rendition

Complete original source and all five note panels checked; original docket identities preserved.

STATUTORY SCOPE

Current law and subsequent treatment not independently verified.

LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current judicial treatment have not been 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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