Dr. G. Ravindranath Sarma v. Commissioner of Income Tax (Appeals-I)

Writ Petition 9816/2005

W.P. No. 9816/2005 (Andhra Pradesh High Court, 2005-04-28) | 2005-04-28

Time-bound disposal of pending income-tax appeal

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

Assessment years:

01 FACTS OF THE CASE

Dr. G. Ravindranath Sarma sought early disposal of appeal 0255/CC.TPT/CIT(A1-1)/04-05. The petition described funds intended for charitable purposes as blocked; the order did not adjudicate the claimed charitable use or quantify an entitlement.

Source: PDF pp.1–3

02 DISCUSSION BY THE HON'BLE COURT

At final disposal at admission, departmental counsel stated that the appellate authority was willing to decide the appeal if reasonable time was granted. The Court confined its intervention to fixing a disposal period.

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03 JUDICIAL DECISION

The respondent was directed to dispose of the appeal within ten weeks from receipt of a copy of the order. The writ petition was accordingly disposed of.

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04 OUTCOME / IN WHOSE FAVOUR

Procedural relief securing a decision on the pending appeal. No assessment was set aside, refund ordered or exemption allowed.

Source: PDF pp.1–3

05 EXPERT COMMENTS

Receipt of the order starts the period — The ten-week direction runs from receipt of a copy, not automatically from the judgment date. An account of compliance would require evidence of service and the subsequent appellate order. The separate instruction to furnish the court copy within two days does not replace that trigger.

The appellate merits remain open — The Court acted on the request for expedition and the Department's willingness to decide. It did not examine grounds of appeal, determine a tax liability or instruct the appellate authority to allow the claim. This distinction prevents a time-bound disposal order from being misreported as substantive tax relief.

Charitable use is part of the prayer, not an exemption finding — The description of blocked funds appears in the petition's prayer. Neither the applicable exemption provision nor an assessment year is identified in the judicial reasoning. The appeal number's financial-year suffix cannot safely supply an assessment year, and no statutory exemption should be indexed by inference.

Source: Editorial analysis; source references in the structured comments

SOURCE & VERIFICATION

Andhra Pradesh High Court order; verified source copy

Complete 3-page supplied source; all pages read.

All 3 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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