Sri Surya Constructions v. Income Tax Officer, Suryapet

I.T.T.A. 11/2023

No neutral citation stated in source | 2023-07-27

Taxpayer appeal rejected because all grounds raised factual questions and no substantial question of law.

260A

High Court for the State of Telangana | Division Bench | P. Sam Koshy | N. Tukaramji

Assessment years: 2009-10

01 FACTS OF THE CASE

Sri Surya Constructions appealed under section 260A for AY 2009-10 against the Tribunal's 21 June 2021 order in ITA 1904/Hyd/2019. Its appeal against the assessment had been partly allowed by CIT(A) on 20 May 2019; the Tribunal then dismissed its further appeal. The source does not describe the individual disputed additions or amounts.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The High Court found that all grounds raised were questions of fact and that no substantial question of law was made out. It gave no separate account of the underlying factual disputes or substantive tax provisions.

Source: PDF p.2

03 JUDICIAL DECISION

The appeal was rejected, with no order as to costs. Pending miscellaneous petitions were dismissed.

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04 OUTCOME / IN WHOSE FAVOUR

The taxpayer failed to obtain High Court interference. The Tribunal's order was left undisturbed because no substantial question of law arose from the grounds presented.

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05 EXPERT COMMENTS

AKHB EXPERT COMMENTS — editorial analysis, distinct from the Court's findings.

The decision concerns the grounds actually presented — The Court characterised every ground in this appeal as factual. That is the stated reason for rejecting the section 260A appeal, rather than a new substantive tax holding. The judgment does not reproduce the grounds, so it cannot support a detailed explanation of why any particular addition was legally sustainable.

Do not infer an undisclosed substantive dispute — The cover fixes AY 2009-10 and the appellate chain, but neither the cover nor the judgment supplies a tax amount, deduction dispute or reassessment issue. The useful citation is the outcome of the attempted further appeal. Any analysis of the assessment merits requires the identified Tribunal and CIT(A) decisions.

The Tribunal outcome survives without a fresh factual trial — The High Court did not reopen evidence or direct a remand. For practical review, the distinction is between the Tribunal result remaining operative and the High Court independently deciding each factual issue. Only the former is supported by this concise rejection.

Source: PDF p.1

SOURCE & VERIFICATION

Telangana High Court original judgment - verified repository copy

Complete 3-page supplied source; all pages read.

All 3 original pages read and visually inspected; all five panels audited.

Open cited source rendition

All three pages read and visually inspected; no underlying addition or factual issue is described in the short judgment.

STATUTORY SCOPE

Section 260A and AY 2009-10 are identified on the source cover. No substantive addition provision or quantum is stated.

LATER TREATMENT

Source checked 2026-10-21. Subsequent treatment has 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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