Dakshin Infrastructures Pvt. Ltd. v. Income Tax Officer, Ward 17(1), Hyderabad

I.T.T.A. No. 117/2024

I.T.T.A. No. 117/2024 (High Court for the State of Telangana, 2024-09-24) | 2024-09-24

Assessee permitted to withdraw its appeal with the question of law left open for an appropriate stage.

Income-tax Act,1961: sections 260A

High Court for the State of Telangana | Division Bench | Sujoy Paul | Namavarapu Rajeshwar Rao

Assessment years: 2010-11

01 FACTS OF THE CASE

Dakshin Infrastructures Pvt Ltd's ITTA 117/2024 challenged the Tribunal's 20 April 2023 order in ITA 991/Hyd/2019 for AY 2010-11.

Source: PDF p.1, caption and prayer

02 DISCUSSION BY THE HON'BLE COURT

The assessee's counsel requested permission to withdraw while keeping the question of law open to be raised at an appropriate stage.

Source: PDF p.2, paragraph 1

03 JUDICIAL DECISION

The Court granted the requested liberty and dismissed the appeal as withdrawn.

Source: PDF p.2, paragraphs 2–3

04 OUTCOME / IN WHOSE FAVOUR

No costs were awarded and pending miscellaneous applications were closed. The order neither identifies the substantive question nor directs a fresh hearing or restoration of this appeal.

Source: PDF p.2, paragraphs 2–3

05 EXPERT COMMENTS

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

This is the assessee's withdrawal: Dakshin is the appellant and its counsel initiated the request. The order contains no CBDT circular or monetary-limit rationale. Applying the explanation used in neighbouring Revenue appeals would misstate both the party seeking disposal and the reason recorded here. (PDF pp.1–2, caption and paragraph 1)

Keeping a question open does not grant a new forum: The liberty permits the question to remain unadjudicated for an appropriate stage. The Court does not name a future proceeding, extend limitation or order reconsideration. Any subsequent attempt to raise it must have its own available procedural foundation. (PDF p.2, paragraphs 1–3)

Withdrawal leaves the challenged order unexamined: The Tribunal order is identified precisely, but its reasoning is not reproduced or tested. This source therefore supports the procedural result and reservation, not a conclusion about the correctness of the assessment or Tribunal decision. (PDF pp.1–2, prayer and order)

Source: PDF pp.1–2, caption and paragraph 1

SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 3-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.

PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment or a substitute for the full order. Applicability depends on facts, assessment year, statutory version and jurisdiction. Subsequent treatment is unverified unless identified sources are expressly stated. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.