Principal Commissioner of Income Tax (Central), Hyderabad v. Siva Prasad Reddy Buchepalli

I.T.T.A. No. 104/2024

I.T.T.A. No. 104/2024 (High Court for the State of Telangana, 2024-10-15) | 2024-10-15

Revenue's below-Rs.2-crore submission leads to withdrawal with conditional restoration liberty.

Income-tax Act,1961: sections 260A

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

Assessment years: 2018-19

01 FACTS OF THE CASE

ITTA 104/2024 concerned Revenue's challenge against Siva Prasad Reddy Buchepalli to the Tribunal's 25 September 2023 order in ITA 301/Hyd/2023 for AY 2018-19.

Source: PDF p.1, caption and prayer

02 DISCUSSION BY THE HON'BLE COURT

Revenue counsel submitted that the tax effect was below Rs.2 crore and requested withdrawal under Circular 9/2024 dated 17 September 2024, reserving restoration if the case fell within its exceptions.

Source: PDF p.2, paragraph 1

03 JUDICIAL DECISION

The Court granted the liberty requested and dismissed the appeal as withdrawn, expressly leaving the question of law open.

Source: PDF p.2, paragraphs 2–3

04 OUTCOME / IN WHOSE FAVOUR

There was no order as to costs; pending interlocutory applications were closed. No exception or underlying substantive tax ground was adjudicated.

Source: PDF p.2, paragraphs 2–3

05 EXPERT COMMENTS

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

Central-charge identification does not establish an exception: The appellant is the Principal Commissioner, Central, but the order does not find that this designation itself brings the case within any circular exception. The restoration reservation must be read with its express condition, not converted into a finding absent from the order. (PDF pp.1–2, caption and paragraphs 1–3)

The open question prevents a merits reading: The Court expressly left the question of law open while accepting Revenue's litigation-limit submission. This is a procedural endpoint to this appeal, not a precedent resolving the tax issue in favour of either side. (PDF p.2, paragraphs 1–3)

Keep the assessment-year and Tribunal identity together: The source identifies AY 2018-19 and ITA 301/Hyd/2023. Those particulars distinguish this withdrawal from similar orders and are necessary to trace the undisturbed Tribunal disposition or any later application for restoration. (PDF p.1, prayer)

Source: PDF pp.1–2, caption and paragraphs 1–3

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.

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