Avanti Feeds Ltd. v. Commissioner of Income Tax, Hyderabad-I

ITTA 340/2011

No neutral citation stated in supplied order | 2026-01-09

Tax appeal dismissed for want of prosecution after repeated nonappearance.

Income-tax Act,1961: sections 260A

High Court for the State of Telangana | 2-judge bench (Division Bench) | P. Sam Koshy | Suddala Chalapathi Rao

Assessment years: Not specified in order text

01 FACTS OF THE CASE

Avanti Feeds Ltd. appealed against the Hyderabad Tribunal's order dated 11 March 2011 in ITA 154/Hyd/2009. The cause papers identify the CIT(A) order dated 28 November 2008 and underlying assessment order dated 28 December 2006. No assessment year is specified in this source.

Source: PDF p.1, cause title

02 DISCUSSION BY THE HON'BLE COURT

No one appeared for the appellant when the appeal was called. There had also been no representation on the previous occasion, following which the matter had been directed to be listed under the caption “for dismissal”.

Source: PDF p.2, paragraph 2

03 JUDICIAL DECISION

The Court dismissed ITTA 340/2011 for want of prosecution. The decision rests on failure to prosecute the appeal rather than consideration of a tax question.

Source: PDF p.2, paragraphs 3–4

04 OUTCOME / IN WHOSE FAVOUR

The appeal was dismissed without an order as to costs, and pending miscellaneous applications were closed.

Source: PDF p.2, paragraph 4

05 EXPERT COMMENTS

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

The sequence of nonappearance matters: The Court records both present absence and absence on the prior occasion, followed by listing for dismissal. That sequence explains the exercise of procedural disposal; the source does not identify a concession or abandonment of any particular substantive tax ground. (PDF p.2, paragraphs 2–3)

No appellate endorsement of the tax reasoning: Although the appeal against ITA 154/Hyd/2009 ended, the High Court did not analyse the Tribunal's findings. This order therefore supplies no ratio on the merits of Avanti Feeds' underlying assessment dispute. (PDF p.1 and p.2, paragraphs 2–4)

Subsequent restoration cannot be presumed: The source closes the appeal and miscellaneous applications without costs. It contains neither a restoration order nor an express deadline for seeking restoration. Any later procedural recovery must be established from its own record. (PDF p.2, paragraph 4)

Source: PDF p.2, paragraphs 2–3

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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