Kakatiya University, Warangal v. Commissioner of Income Tax (Exemptions), Hyderabad & Anr.

W.P. No. 6298/2023

W.P. No. 6298/2023 (High Court for the State of Telangana, 2026-01-09) | 2026-01-09

Portal demand correction following appellate remand

Constitution of India: Article 226

High Court for the State of Telangana | Division Bench | P. Sam Koshy | Suddala Chalapathi Rao

Assessment years: 2016-17, 2017-18, 2018-19

01 FACTS OF THE CASE

Kakatiya University challenged departmental orders of 22 and 23 February 2023 and sought protection against recovery while its first appeal was pending. The record includes the Department's application to vacate the interim order of 10 March 2023. At final hearing, departmental counsel confirmed that the appellate authority had already set aside the assessments for AYs 2016-17, 2017-18 and 2018-19 and remanded them for fresh faceless assessment.

Source: Petition cover and para 2, PDF pp.1–4

02 DISCUSSION BY THE HON'BLE COURT

The Court found that the appellate relief had redressed the grievance, leaving nothing further to adjudicate at that juncture. Since the assessment orders had been set aside, it observed that the Department should rectify the portal demand accordingly at the earliest. The remand was the appellate authority's existing action, not a new merits direction by the High Court.

Source: Paras 2–3, PDF pp.3–4

03 JUDICIAL DECISION

The writ was disposed of with the portal-demand observation, without costs. Pending miscellaneous applications stood closed.

Source: Para 4, PDF p.4

04 OUTCOME / IN WHOSE FAVOUR

Procedural disposal following intervening appellate relief and a consequential portal correction. Fresh assessment remained pending; the High Court did not determine the university's exemption or extinguish all possible future liability.

Source: Paras 2–4, PDF pp.3–4

05 EXPERT COMMENTS

Separate appellate relief from the writ's operative act — The Department confirmed the set-aside and remand after consulting its records. That intervening development removed the immediate grievance. The High Court then disposed of the writ; attributing the remand or substantive exemption relief to this judgment would confuse two distinct procedural stages.

Reconcile the portal with the surviving assessment position — The demand observation follows directly from cancellation of the underlying assessment orders. For implementation, the relevant comparison is between the three assessment years, the appellate orders and the portal entries derived from them. The judgment does not quantify a refund, prescribe a fixed number of days or adjudicate any fresh demand.

Preserve the open issues in fresh assessment — The faceless authority was to undertake fresh assessment following the appellate remand. The writ's closure and absence of costs do not supply a decision on exemption conditions, taxable income or the original natural-justice allegations. Those questions cannot be resolved from this short procedural order.

Source: Editorial analysis; source references in the structured comments

SOURCE & VERIFICATION

Telangana High Court order, verified local source copy

Complete 5-page supplied source; all pages read.

All 5 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

The writ invokes Article 226; the order does not identify the substantive Income-tax Act exemption provision. No exemption section or 2025 Act equivalence is inferred.

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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