Principal Commissioner of Income Tax-4, Hyderabad v. Open Text Corporation India Pvt. Ltd.

ITTA 269/2019

ITTA 269/2019; judgment dated 20 February 2026 | 2026-02-20

Revenue appeal dismissed below the stated monetary limit, with express liberty to seek revival if a circular exception applies.

Income-tax Act,1961: sections 260A

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

Assessment years: 2011-12

01 FACTS OF THE CASE

Revenue appealed the Tribunal's 28 March 2018 order in ITA 232/Hyd/2016 for AY 2011-12. The respondent was Open Text Corporation India, into which Cordys Software India had merged.

Source: PDF pp.1–2

02 DISCUSSION BY THE HON'BLE COURT

The Court referred to Circular 9/2024 amending Circular 5/2024 and recorded the High Court monetary limit as Rs.2 crore. The tax effect in this appeal was well below that limit.

Source: PDF p.3

03 JUDICIAL DECISION

The departmental appeal was dismissed under Circular 9/2024. If it falls within an exception in Circular 5/2024, the Department may seek revival.

Source: PDF p.3

04 OUTCOME / IN WHOSE FAVOUR

ITTA 269/2019 was dismissed without costs, subject to the express revival liberty; pending miscellaneous petitions were closed. No substantive assessment issue was determined.

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05 EXPERT COMMENTS

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

The exception reservation qualifies closure: Unlike an unqualified statement that the dispute is permanently over, paragraph 5 expressly allows the Department to seek revival if a Circular 5/2024 exception applies. That is permission to seek revival, not an automatic reopening or a finding that an exception already exists. (PDF p.3)

Monetary disposal is not endorsement of the tax reasoning: The order identifies the Tribunal appeal and AY 2011-12 but gives no analysis of the disputed adjustment. Its practical value is evidence of the Revenue appeal's disposition and the reservation attached to it. Substantive reliance requires the Tribunal order rather than an inferred High Court ratio. (PDF pp.2–3)

Retain the assessment and corporate identities: The source expressly links Cordys Software India with Open Text through merger. That caption explains the respondent's identity; it does not decide a jurisdictional challenge based on merger. The stated Rs.2 crore limit belongs to the circular discussion in this order and is not a verification of current filing policy. (PDF pp.1–3)

Source: PDF p.3

SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 4-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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