Kantar GDC India Private Limited (formerly TNS India Private Limited) v. Deputy Commissioner of Income Tax, Circle 2(1), Hyderabad and others

W.P. 8870/2026

W.P. 8870/2026; order dated 26 March 2026 | 2026-03-26

NFAC directed to decide the long-pending appeal within four months of receiving the order, if not already disposed of.

Income-tax Act,1961: sections 143(3), 254

High Court for the State of Telangana | 2-judge bench (Division Bench) | Chief Justice Aparesh Kumar Singh | Justice G.M. Mohiuddin

Assessment years: Not specified in order text

01 FACTS OF THE CASE

Kantar GDC India, formerly TNS India, challenged non-disposal of its appeal filed on 11 June 2018 against the AO's consequential order of 24 April 2018 under sections 143(3) and 254. It had also sought early hearing before NFAC.

Source: PDF pp.3–4

02 DISCUSSION BY THE HON'BLE COURT

The petitioner sought a time-bound appellate decision. Revenue's counsel stated that, if directed, the appeal would be disposed of within four months.

Source: PDF p.4

03 JUDICIAL DECISION

Without entering the merits, the Court directed NFAC to dispose of the appeal, if not already disposed of, within four months from receipt of a copy of the order.

Source: PDF p.4

04 OUTCOME / IN WHOSE FAVOUR

The writ petition was disposed of without costs and pending applications were closed. The underlying appeal remained for adjudication subject to the stated existing-disposal qualification.

Source: PDF p.4

05 EXPERT COMMENTS

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

The deadline starts on receipt: The four-month period runs from receipt of a copy of the order, not automatically from 26 March 2026. For compliance monitoring, proof of delivery to the directed authority and the appeal's identification are therefore material. The Court also expressly excludes an appeal that has already been disposed of. (PDF p.4)

Expedition leaves the substantive result open: The grievance was delay in deciding the statutory appeal, despite an early-hearing request. The Court neither corrected the consequential assessment nor ordered a refund or allowed a deduction. Preparation for the NFAC decision should address the appeal grounds and evidence independently of this procedural success. (PDF pp.3–4)

Do not enlarge a case-specific direction: Revenue's assurance and the identified pending appeal underpin the order. The four-month direction is not expressed as a universal statutory time limit for all appeals. The source identifies the assessment order's date and provisions but does not state the assessment year, which should remain unspecified. (PDF pp.3–4)

Source: PDF p.4

SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 5-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.