

Chennamaneni Mithun Chand

ITA Nos.979 & 980/Hyd./2026

ITAT • Hyderabad | Source extract brief | 104 source pages

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01 FACTS OF THE CASE

“These two appeals by the Assessee are directed against two separate Orders of the learned CIT(A)-11, Hyderabad dated 23.03.2026 and dated 25.03.2026 for the assessment years 2022-2023 and 2023-2024, respectively.” (source PDF page 1)

02 DISCUSSION BY THE HON'BLE TRIBUNAL

“We have considered the rival submissions as well as relevant material on record. There is no dispute that the assessee was subjected to search and seizure action u/sec.132 of the Act on 31.10.2022 and thereafter, the assessee filed the return of income on 30.12.2022 for the year under consideration. The limitation for completion of the assessment as per the provisions of sec.153(1) read with 4th proviso is 12 months from the end of the assessment year under consideration. For the sake of ready reference, sec.153C(1) with 4th proviso is quoted as under: “153. Time limit for completion of assessment, reassessment and recomputation. (1) No ...” (source PDF page 9)

03 JUDICIAL DECISION

“In the result, appeal ITA.No.980/Hyd./2026 of the assessee for the assessment year 2023-2024 is allowed. 29. To sum-up, both the appeals of the Assessee are allowed. A copy of this common order be placed in the respective case files” (source PDF page 103)

04 OUTCOME — IN FAVOUR OF

Assessee, for the issues disposed of in the quoted result. Check the full reasoning for whether relief is substantive or procedural, and verify subsequent proceedings before relying on it.

05 AKHB REVIEW POINT

Read the numbered grounds and operative reasoning together. Match the statutory provision, assessment year, jurisdiction and material facts before relying on this order; check later appeals, stays and amendments.

SOURCE & VERIFICATION

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AI DISCLOSURE

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