

Uma Maheshwara Rao Chinni v. Assistant Commissioner of Income Tax

SLP (Civil) Diary No. 31436 of 2026 / Connected Diary No. 32457 of 2026

No separate citation stated in the source | 2026-07-20

Procedural order — no final tax-merits ruling

115BBE

2 judicial members | Ujjal Bhuyan | Atul S. Chandurkar

Assessment years: See the source-scope notes; no year inferred.

01 FACTS OF THE CASE

The taxpayer challenged a Kerala High Court decision, with a connected diary matter. Counsel confined the challenge to a 30% rather than 60% tax rate under section 115BBE.

Source: [paragraphs Caption and 2 / PDF pages 1](#)

02 DISCUSSION BY THE HON'BLE COURT

The rate position is counsel's restricted submission. The Supreme Court did not resolve the applicable rate or its temporal operation.

Source: [paragraphs 2 / PDF pages 1](#)

03 JUDICIAL DECISION

Delay was condoned. Notice was issued, returnable on 7 September 2026, and no coercive steps were to be taken against the petitioner in the meanwhile.

Source: [paragraphs 1,3-4 / PDF pages 1](#)

04 OUTCOME / IN WHOSE FAVOUR

In whose favour: Taxpayer obtained interim protection; merits undecided

Delay was condoned. Notice was issued, returnable on 7 September 2026, and no coercive steps were to be taken against the petitioner in the meanwhile.

No final tax-merits ruling in this order

Source: [paragraphs 3-4 / PDF pages 1](#)

05 AKHB REVIEW POINT

The order does not hold that 30% applies, nor does it grant a refund or final reduction. Its wording uses “per annum” in recording the submission; do not convert that recital into a substantive tax-rate rule. Later docket status requires verification.

Source: [paragraphs 2-4 / PDF pages 1](#)

SOURCE & VERIFICATION

[Original Hon'ble Supreme Court PDF](#)

Complete identified source PDF: 1 pages. Original bytes preserved.

[Open cited source rendition](#)

Historical procedural status as of the order date only. No assertion that an interim direction remains operative today; inspect later docket orders before relying on it.

Submissions recited in this order are not final findings.

No citation printed in the source order

Not stated in the reviewed order

STATUTORY SCOPE

Current statutory equivalence and applicability under the Income-tax Act, 2025 have not been verified.

LATER TREATMENT

Source checked 2026-10-04. Subsequent appeals, review proceedings, stays, reversals and later judicial treatment have not been comprehensively checked. This note is not a citator status certificate.

IDENTIFIED SOURCE LINKS

[official record of proceedings - PDF pages: 1](#)

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