IN THE HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD

THE HONOURABLE SRI JUSTICE P.SAM KOSHY
AND
THE HONOURABLE SRI JUSTICE NARSING RAO NANDIKONDA

WRIT PETITION No.24973 of 2026

12.08.2026

Between:
Ms.Yasodha Rani Rachaputi

…Petitioner

A N D

The Principal Commissioner of Income Tax-4, Hyderabad and others.

…Respondents

ORDER: *(per Hon'ble Sri Justice P.Sam Koshy)*

Heard Mr.Kailash Nath P.S.S., learned counsel appearing for Mr.M.Naga Deepak, learned counsel for the petitioner; Mr.Kamasani Sudhakar Reddy, learned Senior Standing Counsel for the Income Tax Department, for respondent Nos.1 and 2 and Mr.Uday Kumar Bhagwat, learned Junior Standing Counsel for CBIC, for respondent No.3. Perused the record.

2. The issue involved in the instant writ petition has been squarely decided by the order of this Bench in WP.No.19498 of 2026 decided on 15.07.2026. The operative portion of the order passed by this Bench in the aforesaid is for ready reference reproduced hereunder:

> "8. To make things worse for the respondent-Department, learned counsel for the petitioner has produced before the Court another order passed by the Income Tax Appellate Tribunal, Hyderabad 'SMC' Bench,a t Hyderabad, dated 03.07.2026, wherein in a batch of appeals the lead matter being I.T.A.Nos.903 and 904/HYD/2026, wherein similar view had been reiterated by the Bench. In the said judgment, it appears that similar view has also been followed earlier by the Income Tax Appellate Tribunal, Chennai Bench in the case of **Shri Sekar Gnanaprakasam v. DCIT**[1] and also by the Income Tax Appellate Tribunal, Bengaluru Bench in the case of **Basappa Balarama and Murthy Rangappa v. Income Tax Officer, Ward I**[2]**,** wherein the Coordinate Benches across the country have granted relief and condoned the delay.
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> 9. For all the aforesaid reasons and also taking into consideration the consistent view taken by various Benches of the Tribunal across the country, we are inclined to allow the instant writ petition. The impugned order passed by respondent No.1 under Section 119(2)(b) of the Income Tax Act, 1961 bearing DIN and Letter No.ITBA/COM/F/17/2026-2027/1089643736(1), dated 12.06.2026, for the Assessment Years 2020-21 and 2021-22, stands quashed and set aside. The matter stands remitted to respondent No.1. The petitioner herein is permitted to file/submit revised Income Tax returns. Thereafter, the respondent No.1 is directed to consider the case of petitioner on merits."

3. Learned counsel appearing on either side does not dispute the fact that the issue in the present writ petition is similar to the one decided by this Bench referred to above. However, learned counsel appearing for both the parties brings to the notice of the Bench that insofar as the observations made in para No.9 of the order dated 15.07.2026 in WP.No.19498 of 2026 it has been ordered for the matter to be remitted back to respondent No.1, whereas, it ought to have been remitted back only to respondent No.2 before whom the

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[1] I.T.A.Nos.1608&1609/CHNY/2026, dated 21.05.2026

[2] I.T.A.Nos.1342 and 1427/BANG/2026, dated 29.05.2026

petitioner has to submit Income Tax returns, not before respondent No.1 as directed. At this juncture, learned Standing Counsel for the Income Tax Department, submits that let the remand be made to respondent No.1 itself for considering the application for condonation of delay, instead of directly remitting it to respondent No.2. This contention of learned Standing Counsel may not be necessary at this juncture for the reason that we have already expressed our opinion on merits, insofar as the explanation for delay that has occurred on the part of the petitioner in not filing revised Income Tax returns and it was in this context the order of respondent No.1 was set aside in the said judgment and therefore, as a natural corollary, the matter is infact be remitted back to respondent No.2 instead of respondent No.1 and respondent No.2 in turn shall permit the petitioner to submit his revised Income Tax returns accordingly.

4. With the aforesaid observations and directions, the impugned order in the instant case dated 24.06.2026 for the Assessment years 2020-2021 and 2021-2022 passed by respondent No.1 is set aside and the matter stands remitted back to respondent No.2 permitting the petitioner to submit revised Income Tax return.

5. Accordingly, the Writ Petition stands allowed. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

P.SAM KOSHY, J

NARSING RAO NANDIKONDA, J

12.08.2026
Nvl