IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

FRIDAY, THE TWENTIETH DAY OF FEBRUARY
TWO THOUSAND AND TWENTY SIX

PRESENT

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

INCOME TAX TRIBUNAL APPEAL NO: 269 OF 2019

Income Tax Tribunal Appeal Under Section 260A of the Income Tax Act,1961 against the order dated 28.03.2018 passed in ITA No. 232/HYD/2016 for the Assessment Year 2011-2012 on the file of the Income Tax Appellate Tribunal, Hyderabad Bench 'B', Hyderabad.

**Between:**

The Pr. Commissioner of Income-tax-4, Hyderabad.

**...Appellant**

**AND**

M/s. Open Text Corporation India Pvt Ltd., (Cordys Software India Pvt Ltd is now merged with Open Text Corporation India Pvt Ltd.,) Building "D" Plot No.17, Software Units Layout Madhapur,Hyderabad. 500 081

**...Respondent**

**Counsel for the Appellant : Mr. K Sudhakar Reddy (Senior Standing Counsel For Income Tax)**

**Counsel for the Respondent : Mr. M. Naga Deepak**

**The Court delivered the following:**

**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**

**ITTA No.269 of 2019**

**Dated: 20.02.2026**

**Between:**
The Prl.Commissioner of Income Tax - 4,
Hyderabad. ...Appellant

AND

M/s.Open Text Corporation Indian Pvt.Ltd.,
Building D, Plot No.17, Software Units Layout,
Madhapur, Hyderabad. ...Respondent

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

Heard Mr.K.Sudhakar Reddy, learned Senior Standing Counsel for Income Tax appearing on behalf of appellant and Mr.M.Naga Deepak, learned counsel or the respondent. Perused the record.

2. This appeal under Section 260A of the Income Tax Act, 1961, has been preferred by the Revenue as the appellant against the order dated 28.03.2018 passed by the Income Tax Appellate Tribunal, Hyderabad Bench 'B', Hyderabad, in I.T.A.No.232/Hyd/2016 for the Assessment Year 2011-12.

3. Central Board of Direct Taxes (CBDT) has issued Circular No.9 of 2024 dated 17.09.2024, amending the previous Circular No.5 of 2024 dated 15.03.2024, by further enhancing the monetary limits for filing appeals by the Income Tax Department before the Income Tax Appellate Tribunals, High Courts and Supreme Court as a measure for reducing litigation. In paragraph 2 of the said Circular, we find that the monetary limit fixed for filing an appeal before the High Court is Rs.2.00 Crore.

4. In the instant appeal, tax effect is well below the monetary limit.

5. Therefore, the appeal filed by the Department is dismissed in terms of the aforesaid Circular No.9 of 2024 dated 17.09.2024. However, if the appeal comes within the exception of Circular No.5 of 2024, it would be open to the Income Tax Department to seek revival of the appeal. There shall be no order as to costs.

Consequently, miscellaneous petitions pending, if any, shall stand closed.

Sd/- N. SRIHARI
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Income Tax Appellate Tribunal, Hyderabad Bench 'B', Hyderabad.
2. One CC to Mr. K Sudhakar Reddy (Senior Standing Counsel For Income Tax) [OPUC]
3. One CC to Mr. M. Naga Deepak, Advocate [OPUC]
4. Two CD Copies

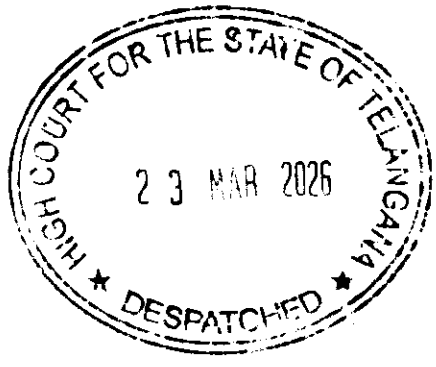
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HIGH COURT

DATED: 20/02/2026

JUDGMENT

ITTA.No.269 of 2019




DISMISSING THE ITTA

6 - JKS
6/3/26.