IN THE HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD

TUESDAY, THE EIGHTEENTH DAY OF AUGUST TWO THOUSAND AND TWENTY SIX

PRESENT

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

ITTA.Nos.160, 157 AND 158 OF 2026

ITTA NO: 160 OF 2026

Income Tax Tribunal Appeal Under Section 260-A of the Income Tax Act,1961 against the Order dated 30.10.2025 passed in ITA No. 1361/Hyd/2025 for the Assessment Year 2021-22 on the file of the Income Tax Appellate Tribunal, Hyderabad "SM" Bench , Hyderabad.

Between:

Yasmeen Shazia, W/o Mohammad Hafeezuddin, R/o H.No. 5-55/1, Ramadugu district, Karimnagar 505531, Telangana.

...Appellant

AND

1. The Deputy Commissioner of Income Tax / Central Circle-1(4), Income Tax Department, Aayakar Bhavan, Opp. L.B. Stadium, Basheerbagh, Hyderabad 500004, Telangana.

...Respondent

Counsel for the Appellant : Sri Alluri Divakar Reddy

Counsel for the Respondent : Sri Srinarayan Toshniwal, Counsel representing Sri N Praveen Reddy (Standing Counsel for the Income Tax Department)

ITTA NO: 157 OF 2026

Income Tax Tribunal Appeal Under Section 260-A of the Income Tax Act,1961 against the Order dated 30.10.2025 passed in ITA No. 1360/Hyd/2025 for the Assessment Year 2022-23 on the file of the Income Tax Appellate Tribunal, Hyderabad "SM" Bench , Hyderabad.

Between:

Yasmeen Shazia, W/o Mohammad Hafeezuddin, R/o H.No. 5-55/1, Ramadugu District, Karimnagar - 505531, Telangana.

...Appellant

AND

1. The Deputy Commissioner of Income Tax, Central Circle-1(4), Income Tax Department, Aayakar Bhavan, Opp. L.B. Stadium, Basheerbagh, Hyderabad - 500004, Telangana.

...Respondent

Counsel for the Appellant : Sri. Alluri Divakar Reddy

Counsel for the Respondent : Sri Srinarayan Toshniwal, Counsel representing Sri N Praveen Reddy (Standing Counsel for the Income Tax Department)

ITTA NO: 158 OF 2026

Income Tax Tribunal Appeal Under Section 260-A of the Income Tax Act,1961 against the Order dated 30.10.2025 passed in ITA No. 1359/Hyd/2025 for the Assessment Year 2020-21 on the file of the Income Tax Appellate Tribunal, Hyderabad "SM" Bench , Hyderabad.

Between:

Yasmeen Shazia, W/o Mohammad Hafeezuddin, R/o H.No. 5-55/1, Ramadugu district, Karimnagar - 505531, Telangana.

...Appellant

AND

1. The Deputy Commissioner of Income Tax Central Circle-1(4), Income Tax Department, Aayakar Bhavan, Opp. L.B. Stadium, Basheerbagh, Hyderabad - 500004, Telangana.

...Respondent

Counsel for the Appellant : Sri Alluri Divakar Reddy

Counsel for the Respondent : Sri Srinarayan Toshniwal, Counsel representing Sri N Praveen Reddy (Standing Counsel for the Income Tax Department)

The Court delivered the following: COMMON JUDGMENT

IN THE HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD

THE HON'BLE SRI JUSTICE P.SAM KOSHY

AND

THE HON'BLE SRI JUSTICE NARSING RAO NANDIKONDA

I.T.T.A.Nos.160, 157 and 158 of 2026

DATE:18.08.2026

Between:

Yasmeen Shazia ...Appellant

AND

The Deputy Commissioner of Income Tax / Central Circle14 ...Respondent

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

Heard Mr. Alluri Divakar Reddy, learned counsel for the appellant, and Mr. Srinarayan Toshniwal, learned counsel representing Mr. N. Praveen Reddy, learned Senior Standing Counsel for the Income Tax Department, appearing for the respondents. Perused the record.

2. These appeals are admitted on the following substantial question of law:

"Whether the impugned order passed by the ITAT is liable to be set aside on the ground that the appellant was not afforded an opportunity of hearing on merits and that the appeals preferred by the assessee were rejected only on technical grounds, by treating the appeals as defective?"

3. These three appeals arise out of the common order dated 30.10.2025 passed in ITA Nos.1359, 1360 & 1361/Hyd/2025 for the assessment years 2020-21, 2022-23 and 2021-22 respectively, by the Income Tax Appellate Tribunal, Hyderabad "SM" Bench, Hyderabad (hereinafter referred to as "the Tribunal").

4. By the impugned order, the Tribunal had dismissed the appeals on the ground that the appeals were defective.

5. A plain reading of the impugned order would show that, against the respective orders passed by the Commissioner of Income Tax (Appeals) for the aforesaid three assessment years, the appellant had preferred the three appeals in ITA Nos.1359, 1360 & 1361/Hyd/2025 before the Tribunal.

6. However, when the matters were taken up for hearing, it was noticed that all the three memoranda of appeals suffered from certain defects, including the fact that they were unsigned. The defects were accordingly pointed out and notices were issued to the appellant for removal of the same. Despite sufficient time being granted, the defects were neither cured nor rectified. Consequently, the appeals came to be dismissed for default.

7. Learned counsel for the appellant submits that, since the appeals have not been adjudicated on merits and have only been dismissed for default, the matters may be remanded to the Tribunal by imposing such conditions as this Court may deem fit, so that the appeals may be adjudicated on their own merits and in accordance with law.

8. Learned counsel for the appellant further submits that, during the relevant period, the appellant was unwell and, in support of the said submission, has produced certain medical certificates. It is submitted that, on account of her ill-health, the appellant was not in a position to effectively pursue the matters before the Tribunal, nor could she appear before the Tribunal for curing the defects. Learned counsel, therefore, prays that the lapse on the part of the appellant may be condoned and the appeals be restored, granting reasonable time for curing the defects, and thereafter directing the Tribunal to decide the appeals on their own merits and in accordance with law.

9. *Per contra*, learned counsel appearing for the Department, opposing the appeals, submits that a plain reading of the impugned order would show that the lapses were entirely attributable to the

appellant, inasmuch as the memoranda of appeals were filed unsigned. It is further submitted that, despite the Tribunal pointing out the defects and issuing notices for their rectification, the appellant neither appeared in person nor through her authorized representative to cure the defects. Under such circumstances, the Tribunal had no other option but to dismiss the appeals for default. Therefore, learned counsel submits that the impugned order does not call for any interference by this Court.

10. Having heard the contentions advanced on either side and upon perusal of the record, it is evident that the impugned order came to be passed dismissing the appeals for default. The defect pointed out by the Tribunal, namely, the memoranda of appeals having been filed unsigned, appears to be a curable and, in the facts of the present case, a relatively trivial defect. It is true that the appellant ought to have been more vigilant while filing the appeals and ought to have ensured that the memoranda of appeals were properly filed. Likewise, upon the defects being pointed out during scrutiny, the appellant ought to have taken prompt steps to cure the defects within the time granted.

11. Nonetheless, in the facts and circumstances of the present case, if the matters are not remanded to the Tribunal for adjudication on merits, the appellant would be deprived of an opportunity to have the appeals considered on merits, and the orders passed by the Tribunal would attain finality without the issues raised by the appellant having been adjudicated on merits.

12. In view of the aforesaid factual matrix, and more particularly, considering the fact that the appellant would be deprived of an adjudication on merits if the matters are not remanded to the Tribunal, we are inclined to allow these three appeals, subject to the appellant depositing costs of Rs.10,000/- (Rupees Ten Thousand only) in each appeal with the State Legal Services Authority, within a period of 10 days from today.

13. Upon furnishing proof/receipts evidencing such deposit, the Tribunal shall restore ITA Nos.1359, 1360 & 1361/Hyd/2025 to their original numbers. The appellant shall, within a further period of 15 days from the date of such restoration, ensure that all the defects pointed out by the Tribunal are duly rectified and cured. Thereafter,

the Tribunal shall proceed to hear and decide the appeals on their own merits and in accordance with law.

14. Accordingly, the substantial question of law is answered in favour of the appellant and against the Revenue. The three appeals are, accordingly, allowed in the above terms.

As a sequel, miscellaneous petitions, if any pending, shall stand closed.

SD/- A.V.S.S.C.S.M. SARMA
JOINT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Income Tax Appellate Tribunal, Hyderabad "SM" Bench , Hyderabad.
2. One CC to Sri Alluri Divakar Reddy, Advocate [OPUC]
3. One CC to Sri N Praveen Reddy, Senior Standing Counsel for Income Tax Department [OPUC]
4. The Director, Telangana State Legal Services Authority, Hyderabad (By Special Messanger)
5. Two CD Copies

Sa/GNK

HIGH COURT

DATED: 18/08/2026



COMMON JUDGMENT

ITTA.Nos.160, 157 AND 158 OF 2026

ALLOWING THE APPEALS