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.92 of 2026

23.06.2026

Between:
The Principal Commissioner of Income Tax-4,
Hyderabad.

…Appellant

A N D

Vinod Ojha, 5-1-154
Poosal Basti, Jambagh, Hyderabad,
Telangana.

…Respondent

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

Heard Mr.Kamasani Sudhakar Reddy, learned Senior Standing Counsel for the Income Tax Department, for the appellant and perused the record.

2. The present is the appeal which has been preferred by the Revenue assailing the order passed by the Income Tax Appellate Tribunal, Hyderabad-'B' Bench, Hyderabad, in ITA.No.1231/Hyd/2024, for the assessment year 2016-2017.

3. The substantial grounds raised for challenge in the present appeal are primarily on the ground that the Tribunal ought to have considered the amendment brought to the Income Tax Act, 1961, under the proviso to Section 147A vide the Finance Act, 2026. At the outset, we are of the considered opinion that the impugned order in instant case itself one which was passed in November, 2025, that is much, before the Amendment bill was placed before the Parliament. Further, on the date, when the Tribunal had decided the matter, there were 100s of matters of the jurisdictional High Court governing the issue and laying down the applicable legal position.

4. In view of the same, the finding arrived at by the Tribunal cannot be either held to be contrary to law as it then existed nor can it be said to be contrary to the evidence on record.

5. In view of the same, we do not find any substantial question of law for consideration in the present appeal.

6. Therefore, the Appeal stands rejected. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

P.SAM KOSHY, J

NARSING RAO NANDIKONDA, J

23.06.2026
Nvl