आयकर अपीलीय अधिकरण, हैदराबाद पीठ

IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad 'B' Bench, Hyderabad

BEFORE SHRI VIJAY PAL RAO, VICE PRESIDENT
AND
SHRI MANJUNATHA G. ACCOUNTANT MEMBER

आ.अपी.सं /**ITA No.650/Hyd/2023**
Assessment Year 2017-2018

Revanth Reddy Anumala, Hyderabad. PIN–500 032. Telangana. PAN ABYPA0449G	vs.	The ACIT, Central Circle-1(2), Hyderabad–500 004.
(Appellant)		(Respondent)

निर्धारिती द्वारा /Assessee by:	CA K C Devdas
राजस्व द्वारा /Revenue by:	**Dr. Narendra Kumar Naik, CIT-DR**

सुनवाई की तारीख/Date of hearing:	17.12.2025
घोषणा की तारीख/Date of Pronouncement:	28.01.2026

आदेश/ORDER

PER VIJAY PAL RAO, VICE PRESIDENT :

This appeal by the Assessee is directed against the Order dated 09.09.2022 of the learned Commissioner of Income Tax-(Appeals)-11, Hyderabad, for the assessment year 2017-2018.

2. At the outset, there is a delay of 413 days in filing the present appeal. The assessee has filed a petition for condonation of delay which is supported by an affidavit. The learned Authorised Representative of the Assessee has submitted that the impugned order was sent to the email-ID of father-in-law of the assessee who was looking after the tax matters of the assessee as the same was given in Form-35. Therefore, the assessee being a politician and during the relevant time was a Member of Parliament as well as State President of Telangana Congress Committee could not receive the impugned order passed by the learned CIT(A). Even the assessee also did not receive any information from the father-in-law regarding any mail received from the O/o. CIT(A). Only on 15.12.2023 when the Addl. CIT, Range-3, Hyderabad called his father-in-law Sri Padma Reddy for payment of outstanding demand, to his surprise it was informed that the learned CIT(A) had already disposed of the appeal vide impugned order and while giving the effect to the Order of the learned CIT(A), a demand was raised to the tune of Rs.36,00,538/-. On follow-up with the learned CIT(A)'s Office,

it was told that the Order was sent to the email-ID of Sri Padma Reddy. However, the father-in-law of the assessee did not remember having received such email. Even on subsequent verification of his mail inbox, he could not trace the email on the said date. Thereafter, immediate steps were taken for filing the appeal but by that time there was a delay of 413 days in filing the present appeal before the Tribunal.

2.1. The learned Authorised Representative of the Assessee referred to the affidavit of Sri Padma Reddy the father-in-law of the assessee confirming the fact that he was not having the knowledge of such email receiving the impugned order and also no such email was found in the inbox of his email-ID. Thus, the learned Authorised Representative of the Assessee has submitted that the delay was neither deliberate nor wilful but due to lack of knowledge and receipt of the impugned order of the learned CIT(A). The assessee is a law-abiding citizen and have always complied with all the statutory notices or other proceedings under the Income Tax Act. The learned Authorised Representative of the Assessee has further submitted that when the assessee has

explained the cause of delay which is *bonafide* and **'**sufficient cause**'** then, irrespective of length of delay, the same deserves to be condoned. He has relied upon the Judgment of Hon'ble Supreme Court in the case of **Collector, Land Acquisition vs., MST Katiji [1987] 167 ITR 471 (SC)** and submitted that the Hon'ble Supreme Court has observed that the expression 'sufficient cause' employed by the legislation is adequately elastic to enable the Court to apply the Law in a meaningful manner which sub-serves the ends of justice that being the live purpose for existence of the Institution/Court. The Hon'ble Supreme Court has laid down certain principles for making a liberal approach and therefore, when the substantial justice and technical considerations are pitted against each other, the cause of substantial justice deserves to be preferred for the other side cannot claim to have vested right in injustice being done because of a non-deliberate delay. There is no presumption that delay is occasioned deliberately, or on account of culpable negligence, or on account of mala fides. A litigant does not stand to benefit by resorting to delay. In fact, he runs a serious risk. The learned

Authorised Representative of the Assessee has then relied upon the decision of Chandigarh Bench of the Tribunal dated 29.09.2025 in the case of **Ajar Amar Steels vs. Pr. CIT 128 ITR 323 [Chandigarh-Tribunal]** and submitted that by following the Judgment of Hon'ble Supreme Court the Chandigarh Bench has considered an identical issue of delay of 1196 days and held that if the assessee has explained the 'sufficient cause', then the delay in filing the appeal deserves to be condoned. The learned Authorised Representative of the Assessee has relied upon Judgment of Hon'ble Supreme Court in the case of **N Balakrishnan vs. M Krishnamurthy 1998 (7) SCC 123 (SC)** and submitted that the Hon'ble Supreme Court has observed that refusal to condone the delay would result foreclosing a suitor from putting forth his cause. There is no presumption that delay in approaching the Court is always deliberate. The phrase "sufficient cause" should receive a liberal construction so as to advance substantial justice. The Hon'ble Supreme Court acknowledged that in every case of delay there can be some lapse on the part of the litigant concerned but that alone is

not enough to turn down his plea and to shut the door against him. He has also relied upon Judgment of Hon'ble Supreme Court in the case of **Mool Chandra vs. Union of India & Anr. in Civil Appeal Nos.8435 – 8436 of 2024 dated 05.08.2024**. Thus, the learned Authorised Representative of the Assessee has submitted that the delay in filing the appeal may be condoned and the appeal of the assessee be admitted for adjudication on merits.

3. On the other hand, the learned DR has vehemently opposed to the condonation of delay and submitted that assessee was a Member of Parliament and was able to avail the services of all the professionals to comply with the provisions of the Act in filing the appeal against the impugned order of the learned CIT(A). The learned DR further contended that in the instant case there is an inordinate delay in filing the appeal and the assessee shifted the blame on his father-in-law. Once the Order was duly sent to the email-ID given by the assessee in Form-35, then the assessee cannot take a plea of non-receipt of the impugned order.

4. We have considered the rival submissions as well as the relevant material on record. The assessee has explained the cause of delay that the assessee was not aware and having knowledge of the impugned order passed by the learned CIT(A) until the Addl. CIT, Range-3, Hyderabad called his father-in-law on 15.12.2023 for payment of the outstanding demand and informed that the learned CIT(A) has already disposed of the appeal for the year under consideration and consequently, Order giving effect to the learned CIT(A)'s Order was also passed raising the demand of Rs.36,00,538/-. It is also an undisputed fact that except the year under consideration, all other appeals are arising from the Orders passed u/sec.153A of the Act are still pending adjudication before the learned CIT(A) and therefore, the assessee was having a reason to believe that the appeal for the year under consideration also not disposed of by the learned CIT(A). The assessee has specifically given the reasons that though as per the O/o. CIT(A) the impugned order was claimed to have been sent to the email-ID of the father-in-law of the assessee which was given in Form-35,

however, no such mail was found in the inbox of the father-in-law of the assessee. An affidavit of the father-in-law of the assessee is also filed to confirm these reasons explained in the petition for condonation of delay. It is settled proposition of law that while considering the **'**sufficient cause**'** for delay in filing the appeal the Courts should take a liberal view as held by the Hon'ble Supreme Court in the case of **Collector, Land Acquisition vs. MST Katiji and Others** (supra). The Hon'ble Supreme Court in the case of **Mool Chandra vs. Union of India & Anr. (supra)**, has again considered this issue in Para nos.22 and 23 as under:

> ***"22.*** *If negligence can be attributed to the appellant, then necessarily the delay which has not been condoned by the Tribunal and affirmed by the High Court deserves to be accepted. However, if no fault can be laid at the doors of the appellant and cause shown is sufficient then we are of the considered view that both the Tribunal and the High Court were in error in not adopting a liberal approach or justice-oriented approach to condone the delay. This Court in Municipal Council, Ahmednagar and Anr. Vs. Shah Hyder Beig and Ors. 2000 (2) SCC 48 has held:*
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> > *"6. Incidentally this point of delay and laches was also raised before the High Court and on this score the High Court relying upon the decision in Abhyankar case (N.L.. Abhyankar v. Union of India (1995) 1 Mah LJ 503)) observed that it is not an inflexible*

rule that whenever there is delay, the Court must and necessarily refuse to entertain the petition filed after a period of three years or more which is the normal period of limitation for filing a suit. The Bombay High Court in Abhyankar case [(1995) 1 Mah LJ 503] stated that the question is one of discretion to be followed in the facts and circumstances of each case and further stated:

> *"The real test for sound exercise of discretion by the High Court in this regard is not the physical running of time as such but the test is whether by reason of delay, there is such negligence on the part of the petitioner so as to infer that he has given up his claim or where the petitioner has moved the writ court, the rights of the third parties have come into being which should not be allowed to be disturbed unless there is reasonable explanation for the delay."*

23. *Applying the aforesaid principles which we are in complete agreement to the facts on hand and test the same it would not detain us for too long to set aside the impugned orders, in as much as the delay of 425 days in filing fresh O.A. No.2066 of 2020 has been succinctly explained by the appellant before the Tribunal, namely, it has been contended that there was no intimation of withdrawal of the earlier OA by his counsel and the order of withdrawal dated 10.08.2018 does not reflect that such withdrawal was based on any memo duly signed by the appellant. Further, The High Court has proceeded to confirm the order of the Tribunal on the footing that penalty imposed on appellant is only a minor penalty namely withholding of one increment without cumulative effect, by completely ignoring the fact that in the earlier round of litigation it had been clearly held that punishment of*

*dismissal imposed on the appellant was totally disproportionate to the alleged act.***"**

4.1. The Hon'ble Supreme Court has observed that the Tribunal as well as the Hon'ble High Court were in error in not adopting a liberal or justice-oriented approach to condone the delay. By considering the Judgment of Hon'ble Supreme Court the Chandigarh Benches of this Tribunal in the case of **Ajar Amar Steels vs. Pr. CIT (supra)** has held in Para nos.5 to 7 as under:

"5. We have perused the application for condonation of delay with the assistance of Id. Representative and also gone through all these facts and circumstances. We are of the view that there was no deliberate attempt at the end of the assessee to make the appeal time barred. It was on account of a bonafide error at the end of the assessee as well as its Tax Consultant in construing the meaning of the impugned order passed u/s 263 of the Act. Therefore, the delay in filing the appeal deserves to be condoned.

5.1. It is pertinent to note that sub-section 5 of Section 253 contemplates that the Tribunal may admit an appeal or permit filing of memorandum of cross- objections after expiry of relevant period, if it is satisfied that there was a sufficient cause for not presenting it within that period. This expression sufficient cause employed in the section has also been used identically in sub-section 3 of section 249 of Income Tax Act, which provides powers to the Id. Commissioner to condone the delay in filing the appeal before the Commissioner. Similarly, it has been used in section 5

of Indian Limitation Act, 1963. Whenever interpretation and construction of this expression has fallen for consideration before Hon'ble High Court as well as before the Hon'ble Supreme Court, then, Hon'ble Court were unanimous in their conclusion that this expression is to be used liberally. We may make reference to the following observations of the Hon'ble Supreme court from the decision in the case of Collector Land Acquisition Vs. Mst. Katiji & Others, 1987 AIR 1353:

1. *Ordinarily a litigant does not stand to benefit by lodging an appeal late.*
2. *Refusing to condone delay can result in a meritorious matter being thrown out at the very threshold and cause of justice being defeated. As against this when delay is condoned the highest that can happen is that a cause would be decided on merits after hearing the parties.*
3. *"Every day's delay must be explained" does not mean that a pedantic approach should be made. Why not every hour's delay, every second's delay? The doctrine must be applied in a rational common sense pragmatic manner.*
4. *When substantial justice and technical considerations are pitted against each other, cause of substantial justice deserves to be preferred for the other side cannot claim to have vested right in injustice being done because of a non-deliberate delay.*
5. *There is no presumption that delay is occasioned deliberately, or on account of culpable negligence, or on account of mala fides. A litigant does not stand to benefit by resorting to delay. In fact, he runs a serious risk.*

6. *It must be grasped that judiciary is respected not on account of its power to legalize injustice on technical grounds but because it is capable of removing injustice and is expected to do so.*

6. Similarly, we would like to authoritative pronouncement of Hon'ble Supreme Court in the case of N. Balakrishnan Vs. M. Krishnamurthy (1998) 7 SCC 123 dated 03.09.1998. It reads as under:

> *"Rule of limitation are not meant to destroy the right of parties. They are meant to see that parties do not resort to dilatory tactics, but seek their remedy promptly. The object of providing a legal remedy is to repair the damage caused by reason of legal injury. Law of limitation fixes a life-span for such legal remedy for the redress of the legal injury so suffered. Time is precious and the wasted time would never revisit. During efflux of time newer causes would sprout up necessitating newer persons to seek legal remedy by approaching the courts. So a life span must be fixed for each remedy. Unending period for launching the remedy may lead to unending uncertainty and consequential anarchy. Law of limitation is thus founded on public policy. It is enshrined in the maxim Interest reipublicae up sit finislitium (it is for the general welfare that a period be putt to litigation). Rules of limitation are not meant to destroy the right of the parties. They are meant to see that parties do not resort to dilatory tactics but seek their remedy promptly. The idea is that every legal remedy must be kept alive for a legislatively fixed period of time. A court knows that refusal to condone delay would result foreclosing a suitor from putting forth his cause. There is no presumption that delay in approaching the court is always deliberate.*

This Court has held that the words "sufficient cause" under Section 5 of the Limitation Act should receive a liberal construction so as to advance substantial justice vide Shakuntala Devi lain Vs. Kuntal Kumari [AIR 1969 SC 575) and State of West Bengal Vs. The Administrator, Howrah Municipality AIR 1972 SC 749]. It must be remembered that in every case of delay there can be some lapse on the part of the litigant concerned. That alone is not enough to turn down his plea and to shut the door against him. If the explanation does not smack of mala fides or it is not put forth as part of a dilatory strategy the court must show utmost consideration to the suitor. But when there is reasonable ground to think that the delay was occasioned by the party deliberately to gain time then the court should lean against acceptance of the explanation. While condoning delay the Could should not forget the opposite party altogether. It must be borne in mind that he is a looser and he too would have incurred quiet a large litigation expenses. It would be a salutary guideline that when courts condone the delay due to laches on the part of the applicant the court shall compensate the opposite party for his loss".

7. In view of the above, we condone the delay in filing the appeal and proceed to decide it on merit."

5. Accordingly, in the facts and circumstances of the case and by following the binding precedents of Hon'ble Supreme Court, we are satisfied that the assessee has

explained a **'**sufficient cause**'** for the delay of 413 days in filing the present appeal before the Tribunal and the same is condoned.

6. The assessee has raised the following grounds in the instant appeal:

1. *"The order of the Learned Commissioner of Income Tax-(Appeals)-11 ("the Ld.CIT(A)") without mentioning a valid computer generated Document Identification Number ('DIN') on the date of passing order i.e. 09.09.2022 and generated and communicated on 13.09.2022 is illegal, non-est and deemed to have never issued on the date of passing the order, therefore the order passed under section 250 of the Act is invalid, bad-in-law and to be quashed.*

2. *Without prejudice to the above ground, the order of the Ld. CIT(A) in confirming the order of the Assistant Commissioner of Income Tax-Central Circle-1(2), Hyderabad (The Ld.AO') disallowing the deduction of Rs 1,73,90,944 claimed under section 54F of the Act is unsustainable both on facts and in law.*

3. *The Ld. CIT(A) failed to note that the Appellant had Invested out of the sale proceeds of land at Manchirevula and invested u/s. 54-F Rs.1,60,60,600/- In Land at Gopanpally Village for construction of a residential house and by virtual of Board Circular No: 67 of 18/10/93 the sum qualifies for exemption u/s. 54-F of the I.T Act 1961 and therefore erred in holding that*

the appellant is not eligible for exemption u/s. 54-F of the I.T Act, 1961.

4. *The Appellant was prevented by reasonable and sufficient cause in not constructing the house on account of Impossibly of performance on account of statutory restrictions of the government.*

5. *The Ld. CIT(A) ought to have appreciated that section 153A of the Act has been enacted as a special provision and no concept in general law can be imported into the same and stipulations contained in the special provisions have to be strictly complied with. Therefore to add any Income without there being any incriminating material in the assessment framed under section 153A of the Act is unsustainable In law and to be deleted.*

6. *The Ld. CIT(A) failed to note that the Appellant in the original Return of Income filed on 29.03.2018 for the assessment-year 2017-2018 had disclosed all the facts In relation to the Income disclosed under various heads of Income and therefore erred in denying the exemption u/s. 54-F in the absence of any Incriminating material found during the search on 29.09.2018.*

7. *The Appellant craves to add, modify or amend the above grounds anytime during the course of appeal."*

7. Ground no.1 is regarding the validity of the impugned order passed by the learned CIT(A) without incorporating the DIN.

8. The learned Authorised Representative of the Assessee has submitted that the impugned order is not sustainable in view of the CBDT's Circular No.19/2022019 dated 14.08.2019 as well as the Judgment of Hon'ble Calcutta High Court in the case of **Pr. CIT vs., Tata Medical Centre Trust [2023] 459 ITR 155 (Calcutta)**. He has further submitted that the Hon'ble Bombay High Court **in the case of Hexaware Technologies Ltd., vs., ACIT [2024] 162 taxmann.com 225 (Bom.)** has also held the notice/Order without generating prescribed Document Identification Number **[**in short "DIN"**]** is invalid. Thus, the learned Authorised Representative of the Assessee has submitted that the impugned order is liable to be set aside.

9. On the other hand, the learned DR has filed letter dated 20.03.2025 along with copy of DIN generated by the learned CIT(A) on 13.09.2022 and submitted that the said DIN was also sent to the assessee and therefore, it is compliance of CBDT's Circular when the CIT(A) has generated the DIN subsequently. He has further submitted that the subsequent DIN generated by the learned CIT(A) is also given

to the assessee along with the communication letter. He has further contended that the Hon'ble Supreme Court in the case of **CIT vs. Brandix Mauritius Holdings Ltd., [2024] 158 taxmann.com 247 (SC)** vide Order dated 03.01.2024 has stayed the Judgment of Hon'ble Delhi High Court in the case of Brandix Mauritius Holdings Ltd., as well as the Order of the Tribunal on this issue.

10. We have considered the rival submissions as well as relevant material on record. It is an undisputed fact that the impugned order was passed by the learned CIT(A) and also issued on 09.09.202 without generating and incorporating the DIN. Therefore, the impugned order was issued by the learned CIT(A) in contravention of the CBDT's Circular No.19/2019 dated 14.08.2019 wherein it is made mandatory for all the Tax Authorities relating to an assessment, appeals, orders statutory or otherwise etc. issued after 01.10.2019 unless a computer generated DIN has been allotted and is duly quoted in the body of such communication with some exceptions as provided in Para-3 of the said Circular. The CBDT has specifically mentioned in

Para-4 of the Circular that any communication which is not in conformity with Paras-2 and 3 shall be treated as invalid and shall be deemed to have never been issued. For the sake of completeness, the Circular is reproduced as under:

"SECTION 119 OF THE INCOME TAX ACT, 1961-INCOME TAX AUTHORITIES -INSTRUCTIONS TO SUBORDINATE AUTHORITIES-GENERATION/ALLOTMENT/QUOTING OF DOCUMENTS IDENTIFICATION NUMBER IN NOTICE/ORDER/SUMMONS/LETTER/CORRESPONDENCE ISSUED BY THE INCOME-TAX DEPARTMENT

CIRCULAR NO. 19/2019 [F.NO. 225/95/2019-ITA.IIJ. DATED 14-8-2019

With the launch of various e-governance initiatives, Income-tax Department is moving toward total computerization of its work. This has led to a significant improvement in delivery of services and has also brought greater transparency in the functioning of the tax - administration. Presently, almost all notices and orders are being generated electronically on the Income Tax Business Application (ITBA) platform. However, it has been brought to the notice of the Central Board of Direct Taxes (the Board) that there have been some instances in which the notice, order, summons, letter and any correspondence (hereinafter referred to as "communication") were found to have been issued manually, without maintaining a proper audit trail of such communication.

2. *In order to prevent such instances and to maintain proper audit trail of all communication, the Board in exercise of power under section 119 of the Income-tax Act, 1961 (hereinafter referred to as "the Act"), has decided that no communication shall be issued*

by any income-tax authority relating to assessment, appeals, orders, statutory or otherwise, exemptions, enquiry, investigation, verification of information, penalty, prosecution, rectification, approval etc. to the assessed or any other person, on or after the 1st day of October, 2019 unless a computer-generated Document Identification Number (DIN) has been allotted and is duly quoted in the body of such communication.

3. *In exceptional circumstances such as,-*

i. *when there are technical difficulties in generating/allotting quoting the DIN and issuance of communication electronically; or*
ii. *when communication regarding enquiry, verification etc. is required to be issued by an income-tax authority, who is outside the office, for discharging his official duties: or*
iii. *when due to delay in PAN migration. PAN is lying with non-jurisdictional Assessing Officer, or*
iv. *when PAN of assessee is not available and where a proceeding under the Act (other than verification under section 131 or section 133 of the Act) is sought to be initiated; or*
v. *When the functionality to issue communication is not available in the system,*

the communication may be issued manually but only after recording reasons in writing in the file and with prior written approval of the Chief Commissioner/Director General of income-tax. In cases where manual communication is required to be issued due to delay in PAN migration, the proposal seeking approval for issuance of manual communication shall include the reason for delay in PAN migration. The communication issued under

aforesaid circumstances shall state the fact that the communication is issued manually without a DIN and the date of obtaining of the written approval of the Chief Commissioner Director General of Income-tax for issue of manual communication in the following format-

> *"….This communication issues manually without a DIN on account of reason/reasons given in para-3(1)/3(4)/3(60/3(w)/3(v) of the CBDT Circular No dated (strike off those which are not applicable) and with the approval of the Chief Commissioner /Director General of Income Tax vide number ….dated….."*

4. *Any communication which is not in conformity with Para-2 and Para-3 above, shall be treated as invalid and shall be deemed to have never been issued.*

5. *The communication issued manually in the three situations specified in para 3-(i), (ii) or (iii) above shall have to be regularized within 15 working days of its issuance, by-*

i. *uploading the manual communication on the System.*
ii. *compulsorily generating the DIN on the System;*
iii. *Communicating the DIN so generated to the assessee/any other person as per electronically generated pro-forma available on the System.*

6. An intimation of issuance of manual communication for the reasons mentioned in para 3(v) shall be sent to the Principal Director General of Income-tax (Systems) within seven days from the date of its issuance.

7. Further, in all pending assessment proceedings, where notices were issued manually, prior to issuance of this

Circular, the Income-tax authorities shall identify such cases and shall upload the notices in these cases on the Systems by 31st October, 2019."

11. By considering this Circular various Hon'ble High Courts have held that notice issued or an Order passed by the Tax Authorities relating to an assessment, appeals etc. without generation and quoting DIN in the body of the said notice or Order is invalid and will be treated as never been issued. This matter was taken-up by Hon'ble Supreme Court in SLP filed by the Department in the case of **CIT vs., Brandix Mauritius Holdings Ltd., [2024] 297 Taxman 228 (SC)** for finally settling the controversy about failure to allot DIN would render the Order/Notice as invalid or would be a mere procedural irregularity. The SLP has been admitted by the Hon'ble Supreme Court and also granted an interim stay against the Order of Hon'ble Delhi High Court as well as the Tribunal in the case of Brandix Mauritius Holdings Ltd., (supra). Therefore, the question whether an Order passed without DIN will be treated as invalid or it is a mere irregularity to be rectified is yet to be settled by Hon'ble Supreme Court. Even if it is considered as an irregularity, the

Order passed by the learned CIT(A) without compliance of the CBDT's Circular No.19/2019 and without generating and quoting the DIN in the body of the Order itself will be treated as never been issued though the said irregularity can be rectified by passing a fresh Order with the DIN quoting in the body of the Order itself. Therefore, the subsequent generation of the DIN is not the compliance of the CBDT's Circular No.19.2019 (supra). Hence, in the facts and circumstances of the case, we are of the considered view that the learned CIT(A) should rectify this irregularity in the Order and accordingly, we set aside the Order of the learned CIT(A) and remit the matter to the record of the learned CIT(A) for passing a fresh Order in conformity with the CBDT's Circular No.19.2019 dated 14.08.2019.

12. As regards the merits of the issue, the assessee has challenged the disallowance of deduction u/sec.54F against the capital gain arising from sale of the property and investment made in plots of land. However, the construction of residential house on those lands could not be done by the assessee due to restrictions by the Authorities in pursuance

to Circular dated 27.09.2016 issued by Telangana State Industrial Infrastructure Corporation Limited which reads as under:

"Telangana State Industrial Infrastructure Corporation Ltd.

(A Government of Telangana Undertaking)

Lr.No.37/A3/LANDS/APIIC/2002 *Date 27.09.2016*

To

1. *The Metropolitan Commissioner*
   Hyderabad Metropolitan
   Development Authority (HMDA). Tarnaka,
   HYDERABAD - 500 007.

2. *The Commissioner,*
   Greate: Hyderabad Municipal Corporation,
   Lover Tank Bund,
   HYDERABAD.

Sir,

Sub: *TSIIC Lands – Proposed constriction of Gated Community Building consisting of Ground + 1st floor, in Sy.No.130/A & 130/AA situated at Gopanpally (v), Serilingampally (M), Ranga Reddy District - Not to sanction any layouts and building permissions – Requested - Regarding.*

Ref:

1. *Lr.No.24740/29/05/2015/H), Dated 09.03.2016 of the Chief City Planner, GHMC.*
2. *This office Lr.No. even Dt.04.03.2013 address to District Collector, Ranga Reddy.*
3. *Lr.No.ZM/TSIIC/LA/Gopanpally/2004/343 dated. 18.06.2016 of ZM, TSIIC, Cyberabad addressed to the District Collector, Ranga Reddy.*
4. *This office Lr.No. even Dt.29.06.2016 addressed to GHMC.*

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I invite kind attention to the references cited and to submit that TSIIC (erstwhile APIC) has filed requisition for acquisition of Ac.439.15 gts of Patta land in Sy.No.127 to 173, 263 to 286 during the year 2004 for development of IT Parks and Townships. DNs published on 05.03.05 and DDs published on 16.04.05. Award could not be passed by the Land Acquisition Officer, as some of the Pattadars have challenged the Land Acquisition proceedings by filing 14 WPs in the Hon'ble High A.P. All the WPs have been dismissed by the Hon'ble High Court. Aggrieved by the orders of the High Court in 14 WPs they have filed SLPs (13 Nos.) alleging that they were not heard properly at High Court.

The Hon'ble Supreme Court by its orders dated 4.3.2008 in CA.No.1781/08 arising out of SLP (c) No. 24715/2005 - containing 13 SLPs batch), while disposing the SLPs remanded all the writ petitions to the Hon'ble High Court of AP., stating that in view of the urgency of the nature and the type of litigation, it would be appropriate if the High Gott decides all the matters expeditiously as possible. We would request the High Court to decide them expeditiously. The contesting respondents will file counter affidavits within six weeks and rejoinder, if any, will he filed within a period of two weeks thereafter. ***Status quo to continue till the disposals of matters by the High Court****".*

These matters were listed in September, 2009 in the High Court of AP. The Corporation filed Counter Affidavits in all the remanded matters and contesting the same and the matter is under subjudice.

*APIIC now TSIIC has issued "**PUBLIC CAUTION NOTICE"** in the **EENADU** daily on 17.07.2013 that not to deal said lands and not to enter into any transaction with regard to lands measuring Acs.439 15gts in Sy. No.127 to 173, 263 to 286 of*

*Gopanpally (V), Serilingampally (M), Ranga Reddy District as the Hon'ble Supreme Court by its common order dated 04.03.2008 in CA No.1781/2008 **(**arising out of SLP No.24715, 25201, 25214, 25231 of 2005, 1414, 1415, 1669, 8078, 12219, 16150 of 2006, 14946 & 21305 of 2007 containing (13) SLPs batch**).** TSIIC did not request the Revenue Department to withdraw the land acquisition proceedings which are covered under the above WPs. The matter is subjudice.*

The Hon'ble High Court by its orders dated 4.10.2007 in WPNo.20936 of 2007 directed the District Collector, Ranga Reddy to consider the representation dated 19.03.2005 and pass appropriate orders and communicate the same to the petitioner. In pursuant to the Court orders the District Collector. Raniga Reddy has called for remarks on it. TSIIC informed the District Collector, Ranga Reddy that the request of the St. Xavier Educational Society may not be considered in Sy.No.155 as the said lands are essential for compactness, vide Lr.No.20936/LW/APIC/2007 Dt. 04.03.2013.

While narrating case details APIIC/TSIIC has requested GHMC and HMDA not to sanction any layouts, building permissions in the said lands and cancel permission, if any, issued earlier, vide Lr.No.37/A3/LANDS/APIIC/2002 Dt.30.06.2013.

*Hence, it is once again requested to not to sanction any layouts and building permissions as reiterated to Chief City Planer (GHMC) vide this Office letter dated 29.06.2016, in an extent of Ac.439.15 gts of Patta land in **Sy.No.127 to 173, 263 to 286** of Gopanpally (V) Serilingampally (M), Ranga Reddy District as the matter is under subjudice.*

Yours faithfully,
Sd/-
Vice Chairman &
Managing Director."

13. The assessee is pleading for Doctrine of ***"lex non cogit ad impossibilia"*** and ***"impotentia excusat legem"*** which means the Law does not demand the impossible and when there is a disability that makes it impossible to obey the Law, then the alleged disobedience of Law is excused. However, the said Doctrine has to be analyzed in the context of Judgment dated 26.03.2021 of Hon'ble Jurisdictional High Court cancelling the proposed acquisition of land by the TSIICL and whether it would restore the original status of the land in question as available for construction of house property to the assessee. Therefore, all these aspects regarding the status of the land in pursuance to the Judgment of the Hon'ble Jurisdictional High Court as well as applicability of Doctrine of ***"lex non cogit ad impossibilia"*** and ***"impotentia excusat legem"*** are to be examined and considered by the learned CIT(A) while passing the fresh Order. It is also a matter of record that the other appeals against the assessment orders passed u/sec.153A in pursuance to search and seizure action are still pending adjudication before the learned CIT(A) and therefore, it is

appropriate to decide this matter afresh in the above terms. Needless to say, the assessee be given an appropriate opportunity of being heard before passing the fresh Order.

14. In the result, appeal of the Assessee is allowed for statistical purposes.

Order pronounced in the open Court on 28.01.2026.

Sd/-	Sd/-
[MANJUNATHA G.]	[VIJAY PAL RAO]
ACCOUNTANT MEMBER	VICE PRESIDENT

Hyderabad, Dated 28th January, 2026.

VBP

Copy to :

1.	Revanth Reddy Anumala, 8-2-293/82/L/346, MLAs MPs Colony, Road No.12, Banjara Hills, Hyderabad. PIN – 500 032. Telangana.
2.	The ACIT, Central Circle-1(2), 5th Floor, Aayakar Bhavan, Basheerbagh, Hyderabad–500 004. Telangana.
3.	The Commissioner of Income Tax-(Appeals), 6th Floor, Aayakar Bhawan, Basheerbagh, Hyderabad – 500 004.
4.	The Pr. CIT-(Central), Hyderabad.
5.	The DR, ITAT, “B” Bench, Hyderabad.
6.	Guard file.

BY ORDER

//True copy//