

आयकर अपीलीय न्यायाधिकरण में, हैदराबाद 'बी' बेंच, हैदराबाद
IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad "B" Bench, Hyderabad

श्री विजय पाल राव, माननीय उपाध्यक्ष एवं श्री मंजूनाथ जी, माननीय लेखा सदस्य
SHRI VIJAY PAL RAO, HON'BLE VICE PRESIDENT
AND
SHRI MANJUNATHA G., HON'BLE ACCOUNTANT MEMBER

S.A.No.36/Hyd/2025 and 37/Hyd/2025
(Arising out of ITA No.1882/Hyd/2025 and 1883/Hyd/2025)
(निर्धारण वर्ष/ Assessment Year: 2012-13 and 2014-15)

Ram Reddy Jakkidi Hyderabad PAN : AFPPJ3009L	Vs.	Income Tax Officer Ward-11(2) Hyderabad
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)

करदाता का प्रतिनिधित्व/ Assessee Represented by	:	Shri K.Sriram, CA
राजस्व का प्रतिनिधित्व/ Department Represented by	:	Dr.Sachin Kumar, Sr.AR
सुनवाई समाप्त होने की तिथि/ Date of Conclusion of Hearing	:	06.02.2026
घोषणा की तारीख/ Date of Pronouncement	:	06.02.2026

ORDER

PER MANJUNATHA G., A.M :

By way of these stay applications, the appellant seeks stay for outstanding demand of Rs.79,15,000/- for the A.Y.2012-13 and Rs.61,64,400/- for the A.Y. 2014-15.

SA Nos.36/Hyd/2025 & 37/Hyd/2025
Ram Reddy Jakkidi

2. The learned counsel for the assessee, referring to the assessment order submitted that, the appellant is having a prima facie case on merits, because, the A.O. has made addition towards on money payment made for purchase of land in toto in the case of the appellant, even though the assessee explained that the land has been purchased by the appellant along with 7 other co-owners and cash payment made for purchase of land was paid equally by all the parties. Further, the appellant is having balance of convenience in his favour. Further, the appellant had also paid a sum of Rs.41,31,531/- for the A.Y.2012-13, which is more than 20% of the disputed amount and Rs.1,86,790/- for the A.Y.2014-15. Therefore, he submitted that till disposal of appeal filed by the appellant, stay may be granted for the balance outstanding demand.

3. The Ld.Sr.AR for the Revenue, on the other hand, submitted that it is a second round of litigation before the Tribunal and in the earlier round of litigation, the Tribunal set aside the issue to the file of the CIT(A) to decide the issue afresh. In the second round of proceedings, the CIT(A) upheld the additions made by the A.O. and from that, it is very clear that the appellant does not have any case

SA Nos.36/Hyd/2025 & 37/Hyd/2025
Ram Reddy Jakkidi

on merits. Further, appeals filed by the appellant were posted for hearing on 04.02.2026 and on that day, the counsel for the assessee had sought adjournments and therefore, the appeals have been again posted for hearing on 09.03.2026. Since the appeals were already posted for hearing on 09.03.2026, there is no need to grant stay for outstanding demand.

4. We have heard both the parties and considered relevant arguments of the learned counsel for the assessee and also learned Sr.AR for the Revenue and we find that, the stay application filed by the appellant was initially posted for hearing on 30.01.2026. At the time of hearing of stay application, it was noticed that the appeals filed by the assessee were posted for hearing on 04.02.2026 and therefore, the stay applications has been adjourned to 06.02.2026. However, on 04.02.2026, the counsel for the assessee sought adjournment of hearing and the cases were fixed for hearing on 09.03.2026. The learned counsel for the assessee has made a statement at bar that, he is ready to argue the appeals if the cases are preponed to any date after 15 days or on 09.03.2026 and till that date, stay may be granted for balance outstanding demand. We find

SA Nos.36/Hyd/2025 & 37/Hyd/2025
Ram Reddy Jakkidi

that the appellant had already paid more than 20% of the disputed demand for the assessment year, 2012-13. Further, the appeals filed by the assessee have been posted for hearing on 09.03.2026. Since the date of hearing of the appeals is very near and further, the appellant has already discharged the substantial portion of disputed amount for both the assessment years, in our considered view, a direction may be given to the Ld.AO to keep the recovery proceedings in abeyance till the next date of hearing of the appeals i.e. on 09.03.2026. Accordingly, the Ld.DR is directed to inform the A.O. for not taking any coercive steps for recovery of demand upto 09.03.2026. The learned counsel for the assessee is also directed to argue the appeal on the next date of hearing and in case, if he seeks adjournments if any, on the next date of hearing, then protection granted upto 09.03.2026 shall be withdrawn.

5. With these observations, the stay applications for both the assessment years are disposed of.

SA Nos.36/Hyd/2025 & 37/Hyd/2025
Ram Reddy Jakkidi

Order pronounced in the Open Court on 6th February, 2026.

<p>Sd/- (श्री विजय पाल राव) (VIJAY PAL RAO) उपाध्यक्ष /VICE PRESIDENT</p>	<p>Sd/- (मंजूनाथ जी) (MANJUNATHA G.) लेखा सदस्य/ACCOUNTANT MEMBER</p>
---	---

Hyderabad,
dated 06.02.2026.
L.Rama/sps

आदेशकी प्रतिलिपि अग्रेषित/ Copy of the order forwarded to:-

1.	निर्धारिती/The Assessee	:	Shri Ram Reddy Jakkidi, Flat No.1-44, Sathireddy Complex, NH-44, Kompally, Hyderabad
2.	राजस्व/ The Revenue	:	The Income Tax Officer, Ward-11(2), Hyderabad
3.	The Principal Commissioner of Income Tax, Hyderabad.		
4.	विभागीयप्रतिनिधि, आयकर अपीलीय अधिकरण, हैदराबाद / DR, ITAT, Hyderabad		
5.	गार्डफ़ाईल / Guard file		

आदेशानुसार / BY ORDER

Sr. Private Secretary
ITAT, Hyderabad