[3488]

IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

THURSDAY, THE TWENTY SIXTH DAY OF MARCH
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

REV.IA.No.5 OF 2026
IN
WRIT PETITION NO: 3716 OF 2026

Between:

1. Union of India, Represented by its Secretary, Ministry of Finance, Department of Revenue, New Delhi.
2. The Assessing Officer, National Faceless Assessment Centre, Income Tax Department.
3. The Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Income Tax Department, New Delhi.
4. The Assistant Commissioner of Income Tax (Exemptions), Hyderabad.
5. Commissioner of Income Tax (Exemption), Hyderabad.

...PETITIOENRS/REVIEW PETITIONERS/WRIT RESPONDENTS

AND

The ICFAI Society, 52, Nagarjuna Hills, Punjagutta, Hyderabad - 500082, Telangana, PAN. AAAJT0214B Represented by its Authorised Signatory M.Taraka Srinivasa Rao.

...REVIEW RESPONDENT/WRIT PETITIONER

Petition under Order 47 Rule 1 R/W Section 114 of CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to allow the present Review Petition by reviewing the order dated 19.02.2020 passed by this Hon'ble Court in W.P. No.3716 of 2026.

Counsel for the Petitioner No.1: SRI N.BHUJANGA RAO, Deputy Solicitor General of India
Counsel for the Petitioner Nos.2 TO 5: SRI VIJHAY K.PUNNA, SENIOR SC FOR INCOME TAX DEPT.
Counsel for the Respondent: SRI KAILASH NATH P S S

The Court made the following: ORDER

Sri Vijhay K. Punna, learned Senior Standing Counsel for Income Tax Department appears for review petitioners/respondents.

Sri Kailash Nath P S S, learned counsel appears for respondent/writ petitioner.

In this Review Interlocutory Application, the applicants seek modification or review of the direction contained at para 13 of the order dated 19.02.2026 whereunder the assessing officer was allowed to pass a fresh assessment order in the impugned proceedings under the show cause notice dated 09.12.2025 issued under Section 143(3) of the Income-tax Act, 1961 (for short 'the Act') taking into account the limitation for passing such order i.e., up to 31.03.2026.

Learned counsel for the review petitioners i.e., the Department submits that once the assessment order has been set aside, the limitation for passing a fresh order would be governed by Section 153(6) of the Act which provides that such an order be passed on or before the expiry of twelve (12) months from the end of the month in which such order is passed. Learned counsel therefore prays that the observations made by this Court in the order dated 19.02.2026 on the limitation for passing such an order up to 31.03.2026 be accordingly modified.

Learned counsel for the respondent/writ petitioner does not oppose the aforesaid submission of the learned counsel for the Department made on legal grounds.

In that view of the matter and in view of specific language of Section 153(6) of the Act, the impugned direction contained at para 13 of the order dated 19.02.2026 is modified to the extent that the assessing officer would pass a fresh assessment order within the limitation prescribed under Section 153(6) of the Act.

The instant order be read along with the order dated 19.02.2026.

Accordingly, the aforesaid Review Interlocutory Application is disposed of.

Registry to issue amended copy of the order dated 19.02.2026.

SD/-M.JAWAHAR REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. One CC to SRI KAILASH NATH P S S, Advocate [OPUC]
2. One CC to SRI N.BHUJANGA RAO, Deputy Solicitor General of India [OPUC]
3. One CC to SRI VIJHAY K.PUNNA, SENIOR SC FOR INCOME TAX DEPT.[OPUC]
4. The Section Officer, Writ Division Bench, High Court for the State of Telangana, at Hyderabad.
5. Two CD Copies

PSK.

CC TODAY

HIGH COURT

DATED:26/03/2026

ORDER

REV.IA.No.5 OF 2026
IN
WP.No.3716 of 2026

DISPOSING OF THE REV. IA
WITHOUT COSTS

7
26/03/26