

HIGH COURT FOR THE STATE OF TELANGANA

MAIN CASE No: CEA No.9 of 2026

PROCEEDINGS SHEET

Sl. No.	Date	ORDER	OFFICE NOTE
1.	31.03.2026	<u>PSK,J & NNR,J</u> Counsel for the appellant: Mr.M.Govind Reddy <u>CEA No.9 of 2026</u> Heard on admission. The appeal is admitted for hearing on the following substantial questions of law: 1. Whether CESTAT was justified in uploading the decision of respondent for employing the extended period of limitation prescribed under Section 73(1) proviso besides depriving the benefit conferred under Section 80 of Finance Act? 2. Whether the CESTAT was justified in partly allowing the appeal remanding the matter back to the third respondent inspite of there being a finding that whatever rights of the appellant acquired assigned to Sun TV Network was in perpetuity? 3. Whether the assessment for the financial	Transferred to i/o folder, before corrections, if any.

		year 2009-10 apparently was beyond the period of limitation prescribed under Section 73(1) proviso? 4. Whether CESTAT was right in passing the order on 25.10.2025 beyond the period of limitation as prescribed under Section 35(C) 2(A)? Mr.Dominic Fernandes, learned Senior Standing Counsel for CBIC accepts notice on behalf of respondent. Hence issuance of notice stands dispensed with. List the appeal for hearing in usual course. <u>PSK,J</u> <u>NNR,J</u> <i>nvl</i>	
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