HIGH COURT FOR THE STATE OF TELANGANA

MAIN CASE No: ITTA No.41 of 2026

PROCEEDINGS SHEET

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<tr><th>Sl. No.</th><th>Date</th><th>ORDER</th><th>OFFICE NOTE</th></tr>
<tr><td>1.</td><td>17.03.2026</td><td>
<u>PSK,J & NNR,J</u>
Counsel for the appellant : Mr.N.Praveen Reddy, learned Senior Standing Counsel for Income Tax Department.
<u>I.A.No.1 of 2026</u>
Dispensed with for the present.
<u>I.A.No.2 of 2026</u>
Heard on I.A.No.2 of 2026.
This application is filed seeking condonation of delay of 211 days in representing the appeal.
Considering the submission made by the learned counsel for the appellant and being convinced of the same, we are inclined to condone the delay of 211 days in representing the appeal.
Accordingly, I.A.No.2 of 2026 stands allowed, subject to payment of costs of Rs.5,000/- (Rupees Five thousand only) to the Telangana State Legal Services Authority within a period of three weeks from today. The proof of payment to the said effect be produced along with a memo.
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I.A.No.3 of 2026

Heard on I.A.No.3 of 2026.

This application is filed seeking condonation of delay of ten days in filing the appeal.

Considering the submission made by the learned counsel for the appellant and being convinced of the same, we are inclined to condone the delay of ten days in filing the appeal.

Accordingly, I.A.No.3 of 2026 stands allowed.

ITTA No.41 of 2026

Heard on admission.

The appeal is admitted on the following substantial questions of law:

> "Whether, on the facts and in the circumstances of the case, the Tribunal is correct in law in its interpretation of the provision of Section 80-IA(4) of the Income Tax Act, 1961, so as to enable even builders and works contractors to avail the benefits that flow there from?"

Let notice be issue to the respondent.

Post this appeal for hearing in its usual course along with ITTA No.33 of 2026.

PSK,J

NNR,J

nvl
