**IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD**

THURSDAY ,THE EIGHTH DAY OF JANUARY

TWO THOUSAND AND TWENTY SIX

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

WRIT PETITION NO: 474 OF 2026

Between:

Raghupathi Reddy Reddy, S/o. Sri Malta Reddy Aged about 51 Years R/o. 5-10, Tellapur, Ramchandrapuram Mandal, Ramchandrapuram, Medak District, Telangana - 502302

Petitioner

AND

1. The National Faceless Assessment Center, Income-tax Department, New Delhi, India
2. Income Tax Officer, Ward 1, Sangareddy

Respondents

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a writ, order or direction, more particularly in the nature of writ of mandamus declaring order under Section 148A(d) dated 05-04-2024 bearing DIN ITBA/AST/F/148A/2024-25/1063946066(1) and the consequent notice dated 05-04-2024 u/s. 148 bearing DIN ITBA/AST/S/148 1/2024-25/1063946331(1), as being void, illegal, arbitrary, without jurisdiction, violate of Article 14 of the Constitution of India and consequently set aside the same,

IA NO: 1 OF 2026

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay all further proceedings pursuant to order under Section 148A(d) dated 05-04-2024 bearing DIN ITBA/AST/F/148A/2024- 25/1063946066(1) and the consequent notice dated 05-04-2024 u/s. 148 bearing DIN ITBA/AST/S/148-1/2024- 25/1063946331(1), Pending disposal of WP 474 of 2026, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and upon hearing the arguments of SRI M NAGA

DEEPAK Advocate for the Petitioner, BOKARO SAPNA REDDY (SENIOR SC INCOME TAX) Advocate for the Respondents and the Court made the following.

ORDER:

Learned counsel Sri M.Naga Deepak appears for the petitioner.

Ms. J.Sunitha, learned Senior Standing Counsel for Income Tax Department, appears for the respondents.

Learned counsel for the petitioner submits that the initiation of proceedings for reassessment by the impugned show cause notice dated 05.04.2024 for the assessment year 2017-2018 is barred by limitation. This issue has also been settled by this Court in W.P.No.25121 of 2024, vide judgment dated 17.11.2025. Apart from that, the ground of lack of jurisdiction of respondent No.2 to initiate the re-assessment proceedings has also been taken.

Learned Senior Standing Counsel for Income Tax Department seeks four weeks time to obtain instructions and file counter affidavit.

List this case on 10.02.2026.

In the meantime, all further proceedings pursuant to the impugned order and the impugned notice shall remain stayed.

SD/- M. JAWAHAR REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The National Faceless Assessment Center, Income-tax Department, New Delhi, India
2. Income Tax Officer, Ward 1, Sangareddy (RR1 & 2 by SPAD)
3. One CC to SRI. M NAGA DEEPAK Advocate [OPUC]
4. One CC to SRI. BOKARO SAPNA REDDY (SENIOR SC INCOME TAX) Advocate [OPUC]
5. One spare copy

HIGH COURT

AKRSJ &
GMMJ

DATED:08/01/2026

List on 10.02.2026

ORDER

WP.No.474 of 2026

DIRECTION