

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

THURSDAY, THE THIRTIETH DAY OF APRIL  
TWO THOUSAND AND TWENTY SIX

: PRESENT:

**THE HON'BLE SRI JUSTICE P.SAM KOSHY  
AND**

**THE HON'BLE SRI JUSTICE NARSING RAO NANDIKONDA**

**STA NOS: 1, 2, 3 AND 4 OF 2026**

**STA. No. 1 of 2026**

**Between**

Mrs. Nishika Gahlot D/o Manoj Gahlot

.....Appellant

**AND**

1. The Initiation Officer, ACIT, BPU, Hyderabad. Having its office on the 3rd Floor, Aayakar Bhawan, Basheerbagh, Hyderabad-500 004.
2. The Adjudicating Authority (PBPT)/Shastri Bhawan, New Building (4th Floor), No.26, Haddows Road, Nungabakkam, Chennai- 600008, Tamil Nadu.

.....Respondents

Appeal Under Section 100 of C.P.C., praying that in the circumstances stated in the petition and grounds filed herein, the Court may be pleased to set aside the Final order dated 10.12.2025 passed in FPA-PBPT-3124/HYD/2023, by Appellate Tribunal Under SAFEMA at New Delhi, as well and the order passed under Section 26(3) of Prohibition of Benami Transaction Act, dated 30.05.2023 passed by the adjudicating Authority under Section 26(3) of the Prohibition of Benami Property Transaction Act, 1988, consequently quash the provisional attachment order dated 22.12.2022 and the show-cause notice dated 23.09.2022 issued under Section 24 of the Act, and consequently declare that the transaction relating to the property situated at open land at Plot No. 2/part. 3, 4, 5, 8, 12/part, 13, 14, 15, 17, 19, 23, 26 & 27 total admeasuring 6102.48 sq yards at survey No. 101(part), situated at Kokapet Village, Gandipet Mandal, Ranga Reddy District, Telangana does not fall within the ambit of Section 2(9)(D) of Benami Act and direct the respondents to forthwith release of the property from attachment;

**I.A. NO: 1 OF 2026**

Petition under Section 151 of C.P.C 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 arising out of the impugned orders consequential restrain the Respondents from taking any further or coercive steps in relation to the subject property:

The appeal coming on for hearing, upon perusing the petition and the grounds filed in support thereof and upon hearing the arguments of Sri K. Venkatesh, learned Senior Counsel representing M/s Mudigonda Jwala Varalini Advocate for the Petitioner and Sri N. Praveen Reddy learned Senior Counsel for the respondents:

**STA. No. 2 of 2026**

**Between**

M/s AGNG Plantations Pvt. Ltd., Rep. by its authorised signatory, Mr. Gunda Akhil Kumar, S/o Late Shri G. Amarnath, Having its office at Plot No. 32, Veerabhadra Nilayam, ICRISAT Colony, Phase-2, Beeramguda, Hyderabad

.....Appellant

**AND**

1. The Initiation Officer, ACIT, BPU, Hyderabad, Having its office on the 3rd Floor, Aayakar Bhawan, Basheerbagh, Hyderabad-500 004.
2. The Adjudicating Authority (PBPT)/Shastri Bhawan, New Building (4th Floor), No.26, Haddows Road, Nungabakkam, Chennai- 600008, Tamil Nadu.

.....Respondents

Appeal Under Section 100 of C.P.C., praying that in the circumstances stated in the petition and grounds filed herein, the Court may be pleased to set aside the Final order dated 10.12.2025 passed in FPA-PBPT-3240/HYD/2023, by Appellate Tribunal Under SAFEMA at New Delhi, as well and the order passed under Section 26(3) of Prohibition of Benami Transaction Act, dated 30.09.2023 passed by the adjudicating Authority under Section 26(3) of the Prohibition of Benami Property Transaction Act, 1988, consequently quash the provisional attachment order dated 23.03.2023 and the show-cause notice dated 30.12.2022 issued under Section 24 of the Act, and consequently declare that the transaction relating to the property situated admeasuring total extent of 303.64 acres, spread across tow locations in Kodaikanal Taluk, Poondi Village, Kodaikanal, Tamil Nadu, does not fall within the ambit of Section 2(9)(D) of Benami Act and direct the respondents to forthwith release of the property from attachment:

**I.A. NO: 1 OF 2026**

Petition under Section 151 of C.P.C 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 arising out of the impugned orders, including the consequential confiscation notice issued under Section 27(1) of the Prohibition of Benami Property Transactions Act, 1988, bearing F.No. OCA/MDS/PBPT-Confiscation(R-037/2023)-01/2026-R-037/2023-PBPTA-Hyderabad dated 04.02.2026, and restrain the Respondents from taking any further or coercive action in relation to the subject property:

The appeal coming on for hearing, upon perusing the petition and the grounds filed in support thereof and upon hearing the arguments of Sri Koushik Kanduri, Advocate for the Petitioner and Sri N. Praveen Reddy learned Senior Counsel for the respondents:

**STA. No. 3 of 2026**

**Between**

Mr. Gunda Akhil Kumar S/o Late G. Amarnath

.....Appellant

**AND**

1. The Initiation Officer, ACIT, BPU, Hyderabad, Having its office on the 3rd Floor, Aayakar Bhawan, Basheerbagh, Hyderabad-500 004.
2. The Adjudicating Authority (PBPT)/Shastri Bhawan, New Building (4th Floor), No.26, Haddows Road, Nungabakkam, Chennai- 600008, Tamil Nadu.

.....Respondents

Appeal Under Section 100 of C.P.C., praying that in the circumstances stated in the petition and grounds filed herein, the Court may be pleased to set aside the Final order dated 10.12.2025 in FPA-PBPT-3233/HYD/2023, by Appellate Tribunal Under SAFEMA at New Delhi, as well and the order passed under Section 26(3) of Prohibition of Benami Transaction Act, dated 30.09.2023 passed by the adjudicating Authority under Section 26(3) of the Prohibition of Benami Property Transaction Act, 1988, consequently quash the provisional attachment order dated 23.03.2023 and the show-cause notice dated 30.12.2022 issued under Section 24 of the Act, and consequently declare that the transaction relating to the property situated admeasuring total extent of 303.64 acres, spread across two locations in Kodaikanal Taluk, Poondi Village, Kadaikanal, Tamil Nadu, does not fall within the ambit of Section 2(9)(D) of Benami Act and direct the respondents to forthwith release of the property from attachment;

**I.A. NO: 1 OF 2026**

Petition under Section 151 of C.P.C 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 arising out of the impugned orders, including the consequential confiscation notice issued under Section 27(1) of the Prohibition of Benami Property Transactions Act, 1988, bearing F.No. OCA/MDS/PBPT-Confiscation(R-037/2023)-01/2026-R-037/2023-PBPTA-Hyderabad dated 04.02.2026, and restrain the Respondents from taking any further or coercive action in relation to the subject property:

The appeal coming on for hearing, upon perusing the petition and the grounds filed in support thereof and upon hearing the arguments of Sri K. Venkatesh, learned Senior Counsel representing M/s Mudigonda Jwala Varalini Advocate for the Petitioner and Sri N. Praveen Reddy learned Senior Counsel for the respondents;

**STA. No. 4 of 2026**

**Between**

Mr. Gunda Akhil Kumar S/o Late G. Amarnath

.....Appellant

**AND**

1. The Initiation Officer, ACIT, BPU, Hyderabad, Having its office on the 3rd Floor, Aayakar Bhawan, Basheerbagh, Hyderabad-500 004.
2. The Adjudicating Authority (PBPT),/Shastri Bhawan, New Building (4th Floor), No.26, Haddows Road, Nungabakkam, Chennai- 600008, Tamil Nadu.

.....Respondents

Appeal Under Section 100 of C.P.C., praying that in the circumstances stated in the petition and grounds filed herein, the Court may be pleased to set aside the Final order dated 10.12.2025 passed in FPA-PBPT-2851/HYD/2023, by Appellate Tribunal Under SAFEMA at New Delhi, as well and the order passed under Section 26(3) of Prohibition of Benami Transaction Act, dated 30.05.2023 passed by the adjudicating Authority under Section 26(3) of the Prohibition of Benami Property Transaction Act, 1988, consequently quash the provisional attachment order dated 22.12.2022 and the show-cause notice dated 23.09.2022 issued under Section 24 of the Act, and consequently declare that the transaction

relating to the property situated at open land at Plot No. 2/part. 3. 4. 5. 8. 12/part. 13. 14. 15. 17. 19. 23. 26 & 27 total admeasuring 6102.48 sq yards at survey No. 101(part). situated at Kokapet Village, Gandipet Mandal, Ranga Reddy District, Telangana does not fall within the ambit of Section 2(9)(D) of Benami Act and direct the respondents to forthwith release of the property from attachment:

**I.A. NO: 1 OF 2026**

Petition under Section 151 of C.P.C 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 arising out of the impugned orders consequential restrain the Respondents from taking any further or coercive steps in relation to the subject property:

The appeal coming on for hearing, upon perusing the petition and the grounds filed in support thereof and upon hearing the arguments of Sri K. Venkatesh, learned Senior Counsel representing M/s Mudigonda Jwala Varalini Advocate for the Petitioner and Sri N. Praveen Reddy learned Senior Counsel for the respondents:  
The Court made the following

**ORDER:**

**Mr. N Praveen Reddy, learned Senior Standing Counsel for Income Tax Department, takes notice on behalf of respondents.**

**Let the IA No.1 & 2 of 2026 to stay all further proceeding and consequently for suspension of the Order dated 10.12.2025 passed by the Appellate Tribunal under SAFEMA, New Delhi be taken up on the next date of hearing.**

**List on 07.07.2026.**

**In the meanwhile, no coercive steps shall be taken against the appellant pursuant to the impugned order, till the next date of hearing.**

**Sd/- MOHD.ISMAIL  
DEPUTY REGISTRAR**

**//TRUE COPY//**

**SECTION OFFICER**

**To,**

1. The Chairman, The Appellate Tribunal under SAFEMA, at New Delhi
2. The Adjudicating Authority, BPU, Hyderabad
3. The Initiation Officer, ACIT, BPU, Hyderabad, Having its office on the 3rd Floor, Aayakar Bhawan, Basheerbagh, Hyderabad-500 004.[By SPAD]
4. The Adjudicating Authority (PBPT), / Shastri Bhawan, New Building (4th Floor), No.26, Haddows Road, Nungabakkam, Chennai- 600008, Tamil Nadu.[By SPAD]

5. One CC to M/s Mudigonda Jwala Varalini Advocate [OPUC]
6. One CC to Sri Koushik Kanduri, Advocate (OPUC)
7. One spare copy

HIGH COURT

PSK, J  
&  
NNR, J

20.04  
DATED: 05-05-2026

NOTE: LIST ON 07.07.2026

ORDER

STA NOS: 1, 2, 3, AND 4 OF 2026

DIRECTION

