HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

TUESDAY, THE THIRTY FIRST DAY OF MARCH
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: 8826 OF 2026

Between:

Saket Satyanarayana Guddeti, S/o Satyanarayana Guddeti, Aged about 32 years, Occ. Employee,. residing at C 1303 Ramky Towers, PJR Nagar, Gachibowli S.O, Hyderabad, 500032, Telangana, India BDAPG9466N Represented by Special Power of Attorney holder, Satyanarayana Guddeti

Petitioner

AND

1. Income Tax Officer (INT TAXN)-1, HYD Aaykar Bhawan, Opposite Lb Stadium, Basheer Bagh, Hyderabad, Telangana, 500004
2. Income Tax Officer, Ward 41(1)4, Mumbai ROOM NO.612, Kautilya Bhavan, C-41 to C-43, G Block, Bandra Kuria Complex, Bandra (East), Mumbai, Maharashtra, 400051
3. Commissioner of Income Tax (International Taxation and Transfer Pricing), Hyderabad Aaykar Bhawan, Opposite Lb Stadium, Basheer Bagh, Hyderabad, Telangana, 500004
4. Union of India, Ministry of Finance Rep. by its Secretary, 166-B North Block, New Delhi - 110 001

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

(i) Issue a Writ, Order or Direction more particularly, one, in the nature of a Writ of Mandamus, declaring the action of the Respondent No.1 in issuing Notice u/s.148 dated 28.03.2025 calling for return of income for A.Y. 2021-22, and any subsequent proceedings as illegal, arbitrary, bad in law and violative of Articles 14, 19 and 265 of the Constitution of India; and

(ii) Set aside the Notice issued u/s. 148 dated 28.03.2025 calling for return of income for A.Y. 2021-22 and any consequent proceedings as lacking in jurisdiction; and

(iii) Set aside the Notice issued u/s. 148 dated 28.03.2025, as the notice is issued without obtaining prior approval as contemplated in Clause (iv) of Explanation2 of Section 148 of the Income Tax Act, 1961.

IA NO: 1 OF 2026

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to grant an interim stay on the operation of the Notice issued u/s. 148 of the Income Tax Act, 1961, by Respondent No.1 dated 28.03.2025 calling for the return of income of the Petitioner for A.Y. 2021-22 and further stay all consequential proceedings initiated or contemplated by the Respondents; pending disposal of WP 8826 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 P. SOMA SHEKAR REDDY Advocate for the Petitioner BEING NOT PRESENT, SRI VIJHAY K. PUNNA, SENIOR STANDING COUNSEL FOR INCOME TAX appears for the Respondents No. 1 to 3 and SRI N. BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA for the Respondent No.4, the Court made the following.

ORDER:

None appears for petitioner.

Sri Vijhay K. Punna, learned Senior Standing Counsel for Income Tax Department appears for respondent Nos.1 to 3.

The primary ground of challenge in this Writ Petition is that the assessment proceedings have been initiated by the jurisdictional officer instead of the faceless officer.

On instructions, learned Senior Standing Counsel appearing for the Department submits that in view of the proposed amendment to the Finance Act, 2026, for inserting Section 147A in the Income-tax Act, 1961, the Department has advised them to request the Court for posting the matters in April, 2026.

In view of the specific prayer made on behalf of the Department, let this matter along with W.P.No.2277 of 2026 and batch appear on 21.04.2026.

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

Sd/- T.SRINIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Income Tax Officer (INT TAXN)-1, HYD Aaykar Bhawan, Opposite Lb Stadium, Basheer Bagh, Hyderabad, Telangana, 500004
2. The Income Tax Officer, Ward 41(1)4, Mumbai ROOM NO.612, Kautilya Bhavan, C-41 to C-43, G Block, Bandra Kuria Complex, Bandra (East), Mumbai, Maharashtra, 400051
3. The Commissioner of Income Tax (International Taxation and Transfer Pricing), Hyderabad Aaykar Bhawan, Opposite Lb Stadium, Basheer Bagh, Hyderabad, Telangana, 500004
4. The Secretary, Ministry of Finance, 166-B North Block, Union of India, New Delhi - 110 001.

   (Addressees 1 to 4 BY SPAD)
5. The Section Officer, Writ (DB) High Court at Hyderabad.
6. One CC to SRI P. SOMA SHEKAR REDDY Advocate [OPUC]
7. Two Spare Copies.

HIGH COURT

HCJ
&
GMM, J

DATED :31/03/2026

LET THIS MATTER ALONG WITH W.P.NO.2277 OF 2026 AND BATCH APPEAR ON 21.04.2026.

ORDER

WP.No.8826 of 2026

STAY