

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

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

:PRESENT:
THE HONOURABLE SRI JUSTICE P.SAM KOSHY
AND
THE HONOURABLE SRI JUSTICE NARSING RAO NANDIKONDA

WRIT PETITION NO: 10316 OF 2026

Between:

Smt. M. Hymavathi Reddy, W/o M. Janardhana Reddy

Petitioner

AND

1. The Principal Chief Commissioner of Income Tax, Room No. 922, 9th Floor B Block, IT Towers, Hyderabad, Telangana.
2. The Income Tax Officer, Ward 14 (1), IT Towers, A.C. Guards, Masab Tank, Hyderabad-500004.
3. The Assessment Unit, Income Tax Department (Digital), IT Towers, A.C. Guards, Masab Tank, Hyderabad-500004.

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 any appropriate Writ, Order or Direction, more particularly one in the nature of a Writ of Mandamus, declaring the Notice issued by the 1st Respondent, u/s 147 r/w Sec. 144B of the Income Tax Act, 1961, dated 21-01-2025, bearing DIN. ITBA/AST/F/17/2024- 25/1072366219(4 for the Assessment Year 2020-21 pursuant to the Order under Sec. 148A(d) of the Income Tax Act, 1961 dt.21-03-2024 bearing DIN No. ITBA/AST/F/148A/2023-2024/1063130743(1), as arbitrary, illegal, barred by limitation, bad in law, void-ab-initio, violative of the principles of natural justice, apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India and Sec 148A of the Income Tax Act, 1961, and consequently set aside the same, in the interests of justice.

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, including any recovery, pursuant to the Notice issued by the 1st Respondent, u/s 147 r/w Sec.144B of the Income Tax Act, 1961, dt. 21-01-2025, bearing DIN.: ITBA/AST/F/17/ 2024-25/1072366219(1), for the Assessment Year 2020 - 21 pursuant to the Order under Sec. 148A(d) of the Income Tax Act, 1961 dt.21-03-2024 bearing DIN No. ITBA/AST/F/148A/2023- 2024/1063130743(1), pending disposal of WP 10316 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 D R VARMA Advocate for the Petitioner, BOKARO SAPNA REDDY (SENIOR SC INCOME TAX) Advocate for the Respondents and the Court made the following.

ORDER

Ms.B.Sapna Reddy, learned senior standing counsel for Income Tax accepts notice on behalf of respondents and prays for time.

As prayed for, post this case on 21.04.2026.

Meanwhile, there shall be interim stay of the impugned order, till the next date of hearing.

**Sd/- M.OSMAN ALI BAIG
ASSISTANT REGISTRAR**

//TRUE COPY//


SECTION OFFICER

To,

1. The Principal Chief Commissioner of Income Tax, Room No. 922, 9th Floor B Block, IT Towers, Hyderabad, Telangana. (by SPAD)
2. The Income Tax Officer, Ward 14 (1), IT Towers, A.C. Guards, Masab Tank, Hyderabad-500004. (by SPAD)
3. The Assessment Unit, Income Tax Department (Digital), IT Towers, A.C. Guards, Masab Tank, Hyderabad-500004. (by SPAD)
4. One CC to SRI. D R VARMA Advocate [OPUC]
5. One CC to SRI. BOKARO SAPNA REDDY (SENIOR SC INCOME TAX) [OPUC]
6. One spare copy
CS

HIGH COURT

**PSK,J
&
NNR,J**

DATED:09/04/2026

POST ON 21.04.2026

ORDER

WP.No.10316 of 2026

INTERIM STAY

