

[3488]

IN THE 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 SRI APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN
WRIT PETITION Nos: 9296, 9384, 8414, 8415, 8416, 9417 and 9418 OF 2026

WP.NO. 9296 OF 2026

Between:

Gopigari Srilatha, W/o G. Venkatesh Goud, aged about 48 years, Occ House
Wife, R/o. 2-3-864/2, Plot No.8A, Arunodaya Colony, Road No.3,
Mansoorabad, Hayathnagar 500068, Ranga Reddy District, Telangana,

Petitioner

AND

1. National Faceless Assessment Centre, Delhi, Ministry of Finance, Room
No.401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi-110003
2. The Income Tax Officer, Ward – 6(1) , Hyderabad IT Towers, AC Guards,
Masab Tank, Hyderabad – 500004. Email:
hyderabad.ito6.1@incometax.gov.in.

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 one in the nature of Writ of
Mandamus,

a) declaring the notice u/s 148 dated 28/03/2024 vide DIN No.
ITBA/AST/S/148_1/2023-24/1063531492(1) issued by the Respondent No.2/
Jurisdictional Assessing Officer instead of the Respondent No.1/Faceless Assessing
Officer for A.Y. 2020-21 and all proceeding emanating from such notice as void,
illegal and contrary to the provisions of Income-tax Act and contrary to the
Constitutional Provisions including Principles of Natural Justice and consequently
quash/set aside the said notice dated 28/03/2024 u/s 148 of the Act, 1961.

b) declaring the resultant Assessment Order bearing vide DIN ITBA/
AST/S/147/2024-25/1071977763(1) dated 08/01/2025 for A.Y.2020-21, all other
consequential proceedings, orders, assessments, demands and penalty actions
including as void and consequently quash/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 writ petition, the High Court may be pleased to stay

all further proceedings pursuant to the notice u/s 148 dated 28.03.2024 vide DIN No. ITBA/AST/S/148-1/2023-24/1063531492(1) issued by the Respondent No.2/ Jurisdictional Assessing Officer instead of the Respondent No.1/Faceless Assessing Officer for A.Y. 2020-21, pending disposal of WP 9296 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 SASHANK DUNDU, Counsel representing SRI T V L NARASIMHA RAO Advocate for the Petitioner, SRI K. SUDHAKAR REDDY (SENIOR SC INCOME TAX) for the Respondents.

WRIT PETITION NO: 9384 OF 2026

Between:

Bandla Jyothi, D/o Gowni Nagi Reddy, Aged about 49 years, Occupation Business, H.No. 12-18/A, Patha Geri, Bureddypally, Dharcor Mandal, Gadwal Taluk, Jogulamba Gadwal, Telangana.

Petitioner

AND

1. The Income Tax Officer Ward 1, Mahabubnagar, Income Tax Office, DEO Office Road, Mahabubnagar, Telangana
2. The Principal Chief Commissioner of Income Tax AP, and TS, 10th Floor, C-Block, I.T. Towers, 10-2-3, A.C. Guards, Hyderabad-500004.
3. The Assessment Unit, Income Tax, Department, National Faceless Assessment Centre, Delhi, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi-110003

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 an appropriate writ order or direction more particularly one in the nature of Writ of Mandamus, declaring the Assessment Order dt. 24/02/2026 passed by the 3rd respondent u/s 147 r.w.s 144/144B of the Income-tax Act for A.Y. 2019-20 vide DIN No. ITBA/AST/S/147/2025-26/1086447736(1), consequent to the order passed u/s 148A(d) dt. 09/05/2024 vide DIN No. ITBA/AST/F/148A/2024-25/1064756224(1) and the notice u/s 148 dt. 09/05/2024 vide DIN No. ITBA/AST/S/1481/2024-25/1064756492(1) issued by the JAO(1st respondent) instead of FAO(3rd respondent) as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural 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 writ petition, the High Court may be pleased to stay all further proceedings pursuant to the Assessment Order dt. 24/02/2026 passed by the 3rd respondent u/s 147 r.w.s 144/144B of the Income-tax Act for A.Y. 2019-20 vide DIN No. ITBA/AST/S/147/2025-26/1086447736(1), pending disposal of WP 9384 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 DUNDU MANMOHAN Advocate for the Petitioner, K SUDHAKAR REDDY (Sr SC FOR INCOME TAX) for the Respondent.

WRIT PETITION NO: 9414 OF 2026

Between:

Krishna Mohan Reddy Bandla, S/o Venkatarama Reddy Bandla, Aged about 56 years, Occupation. Govt Servant(MLA), Patha Geri, Bureddypally, Dharoor Mandal, Gadwal Taluk, Jogulamba Gadwal, Telangana-509125.

Petitioner

AND

1. The Income Tax Officer Ward 1, Mahabubnagar, income Tax Office, DEO Office Road, Mahabubnagar, Telangana-509001.
2. The Principal Chief Commissioner of Income Tax AP and TS, 10th Floor, C-Block, I.T. Towers, 10-2-3, A.C. Guards, Hyderabad-500004.
3. The Assessment Unit, Income Tax Department, National Faceless Assessment Centre, Delhi, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi-110003.

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 an appropriate writ order or direction more particularly one in the nature of Writ of Mandamus, declaring the Assessment Order dt. 06.03.2026 passed by the 3rd respondent u/s 147 r.w.s 144/144B of the Income-tax Act for A.Y. 2019-20 vide DIN No. ITBA/AST//147/2025-26/1087013883(1), consequent to the order passed u/s 148A(d) dt. 23.04.2024 vide DIN No. ITBA/ STF/148A/2024-25/1064284871(1) and the notice u/s148dt.23.04.2024 vide DIN No.ITBA/ST//148-1/2024-25/1064295157(1) issued by the JA0(1st respondent) instead of FAO(3rd respondent) as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural 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 writ petition, the High Court may be pleased to stay all further proceedings pursuant to the Assessment Order dt. 06.03.2026 passed by the 3rd respondent u/s 147 r.w.s 144/144B of the Income-tax Act for A.Y. 2019-20 vide DIN No. ITBA/AST/S/147/2025-26/1087013883(1), pending disposal of WP 9414 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 DUNDU MANMOHAN Advocate for the Petitioner and K SUDHAKAR REDDY (Sr SC FOR INCOME TAX) Advocate for the Respondents.

WRIT PETITION NO: 9415 OF 2026

Between:

Vanitha Jyothi Narra, W/o. Narra Balaji Naidu, Aged About 49 Years, Occ.Pvt Employee, H.No. 3-206/1/2, Plot No. 42, Nandi Hills, R N Reddy Nagar, Meerpet, K.V. Ranga Reddy - 500097.

Petitioner

AND

1. The Income Tax Officer Ward - 16(1), Hyderabad, I.T. Towers, A.C. Guards, Hyderabad, Telangana-500004.
2. The Principal Commissioner of Income Tax- 4, Hyderabad, I.T. Towers, A.C. Guards, Hyderabad, Telangana-500004.
3. The Assessment Unit, Income Tax Department, National Faceless Assessment Centre, Delhi, Ministry of Finance, Room No 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi-110003.

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 an appropriate writ, order or direction more particularly one in the nature of Writ of Mandamus, declaring the Assessment Order dt. 15.01.2025 passed by the 3rd respondent u/s 147 r.w.s 144/144B of the Income-tax Act for A.Y. 2020-21 vide DIN No. ITBA/AST/S/147/2024-25/1072198622(1), consequent to the order passed u/s 148A(d) dt. 25.03.2024 vide DIN No. ITBA/AST/F/148A/2023- 24/1063343977(1) and the notice u/s 148 dt. 25.03.2024 vide DIN No. ITBA/AST/S/148_1/2023-24/1063343984(1) issued by the JA0(1st respondent) instead of FAO(3rd respondent), and consequential penalty orders passed vide order u/s 270A of the Act dt. 24.07.2025, order u/s 271AAC(1) of the Act dt. 24.07.2025 and order u/s 272A(1)(d) of the Act dt. 24.07.2025 as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural 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 writ petition, the High Court may be pleased to stay all further proceedings pursuant to the Assessment Order dt. 15.01.2025 passed by the 3rd respondent u/s 147 r.w.s 144/144B of the Income-tax Act for A.Y. 2020-21 vide DIN No. ITBA/AST/S/147/2024-25/1072198622(1) and Consequential Penalty orders, pending disposal of WP 9415 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 DUNDU MANMOHAN Advocate for the Petitioner and K SUDHAKAR REDDY (Sr SC FOR INCOME TAX) for the Respondents.

WRIT PETITION NO: 9416 OF 2026

Between:

Bandla Jyothi, D/o Gowni Magi Reddy, Aged about 49 years, Occupation. Business, H.No. 12-18/A, Patha Geri, Bureddypally, Dharoor Mandal, Gadwal Taluk, Jogulamba Gadwal, Telangana.

Petitioner

AND

1. The Income Tax Officer Ward 1, Mahabubnagar, Income Tax Office, DEO Office Road, Mahabubnagar, Telangana-509001.
2. The Principal Chief Commissioner of Income Tax AP and TS, 10th Floor, C-Block, I.T. Towers, 10-2-3, A.C. Guards, Hyderabad-500004.
3. The Assessment Unit, Income Tax Department, National Faceless Assessment Centre, Delhi, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi-110003.

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 an appropriate writ order or direction more particularly one in the nature of Writ of Mandamus, declaring the Assessment Order dt. 28.01.2026 passed by the 3rd respondent u/s 147 r.w.s 144/144B of the Income-tax Act for A.Y. 2017-18 vide DIN No. ITBA/AST/S/147/2025-26/1085244507(1), consequent to the order passed u/s 148A(d) dt. 19.04.2024 vide DIN No. ITBA/AST/F/148A/2024-25/1064235346(1) and the notice u/s 148 dt. 19.04.2024 vide DIN No. ITBA/AST/S/148_1/2024-25/1064235723(1) issued by the JAO(1st respondent) instead of FAO(3rd respondent) as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural 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 writ petition, the High Court may be pleased to stay all further proceedings pursuant to the Assessment Order dt. 28.01.2026 passed by the 3rd respondent u/s 147 r.w.s 144/144B of the Income-tax Act for A.Y. 2017-18 vide DIN No. ITBA/AST/S/147/2025-26/1085244507(1), pending disposal of WP 9416 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 DUNDU MANMOHAN Advocate for the Petitioner and K SUDHAKAR REDDY (Sr SC FOR INCOME TAX) for the Respondents.

WRIT PETITION NO: 9417 OF 2026

Between:

Vanitha Jyothi Narra, W/o Narra Balaji Naidu, Aged About 49 Years, Occ. Pvt Employee, R/o H.No. 3-206/1/2, Plot No. 42, Nandi Hills, R N Reddy Nagar, Meerpet, K.V. Ranga Reddy, Telangana- 500097.

Petitioner

AND

1. The Income Tax Officer Ward 9(1), Hyderabad, I.T. Towers, A.C. Guards, Hyderabad, Telangana-500004.
2. The Assessment Unit, Income Tax Department, National Faceless Assessment Centre, Delhi, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi-110003.

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 an appropriate writ order or direction more particularly one in the nature of Writ of Mandamus, declaring the Assessment Order dt. 17/11/2025 passed by the 2nd respondent u/s 147 r.w.s 144/144B of the Income-tax Act for A.Y. 2021-22 vide DIN No. ITBA/AST/S/147/2025-26/1082699680(1), consequent to the notice u/s 148 dt. 31/03/2025 vide DIN No. ITBA/AST/S/148_1/2024-25/1075343577(1) issued by the JAO(1st respondent) instead of FA0(2nd respondent), as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural 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 writ petition, the High Court may be pleased to stay all further proceedings pursuant to the Assessment Order dt. 17/11/2025 passed by the 2nd respondent u/s 147 r.w.s 144/144B of the Income-tax Act for A.Y. 2021-22 vide DIN No. ITBA/AST/S/147/2025-26/1082699680(1), pending disposal of WP 9417 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 DUNDU MANMOHAN Advocate for the Petitioner and K SUDHAKAR REDDY (Sr SC FOR INCOME TAX) for the Respondents.

WRIT PETITION NO: 9418 OF 2026

Between:

Krishna Mohan Reddy Bandla,, S/o Venkatarama Reddy Bandla, Aged about 56 years, Occupation.Govt Servant(MLA), H.No.12-18/A, Patha Geri, Bureddypally, Dharoor Mandal, Gadwal Taluk, Jogulamba Gadwal, Telangana-509125.

Petitioner

AND

1. The Income Tax Officer Ward 1,, Mahabubnagar, Income Tax Office, DEO Office Road, Mahabubnagar, Telangana-509001.
2. The Principal Chief Commissioner of Income Tax, AP and TS, 10th Floor, C-Block, I.T. Towers, 10-2-3, A.C. Guards, Hyderabad-500004.

3. The Assessment Unit,, Income Tax Department, National Faceless Assessment Centre, Delhi, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi-110003.

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 an appropriate writ order or direction more particularly one in the nature of Writ of Mandamus, declaring the order passed u/s 148A(d) bearing DIN No. TBA/AST/F/148A/2024-25/1064477006(1),dt. 30.04.2024 and notice u/s 148 dt.30.04.2024 vide DIN No. ITBA/AST/S/148_1/2024-25/1064477366(1) issued by the JAO(1st respondent) instead of FAO(3rd respondent) for A.Y. 2018-19, as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural 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 writ petition, the High Court may be pleased to stay all further proceedings pursuant to the notice u/s 148 dt.30.04.2024 vide DIN No. ITBA/AST/S/148_1/2024-25/1064477366(1) issued by the JAO(1st respondent) instead of FAO(3rd respondent) for A.Y. 2018-19, and may pass such other order(s) as the Hon'ble Court deems fit and proper in the interests of substantial justice, as otherwise the Petitioner would be put to irreparable loss and severe injury., pending disposal of WP 9418 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 DUNDU MANMOHAN Advocate for the Petitioner and K SUDHAKAR REDDY (Sr SC FOR INCOME TAX) for the Respondents, the Court made the following.

ORDER

Learned counsel Sri Sashank Dundu, representing learned counsel Sri T.V.L.Narasimha Rao, appears for the petitioner in W.P.No.9296 of 2026. He also represents learned counsel Sri Dundu Manmohan, appearing for the petitioners in W.P.No.9384, 9414, 9415, 9416, 9417 and 9418 of 2026.

Sri K.Sudhakar Reddy, learned Senior Standing Counsel, appears for the Income Tax Department.

The primary ground of challenge in all these writ petitions is that the assessment proceedings have been initiated by the jurisdictional officer instead of the faceless officer.

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

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

In the meantime, all further proceedings pursuant to the impugned orders/impugned notices shall remain stayed.

Sd/- B.REKHA RANI
ASSISTANT REGISTRAR

//TRUE COPY//


SECTION OFFICER

To,

1. National Faceless Assessment Centre, Delhi, Ministry of Finance, Room No.401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi-110003.
2. The Income Tax Officer, Ward – 6(1) , Hyderabad IT Towers, AC Guards, Masab Tank, Hyderabad – 500004.
Email:hyderabad.ito6.1@incometax.gov.in.
3. The Income Tax Officer Ward 1, Mahabubnagar, Income Tax Office, DEO Office Road, Mahabubnagar, Telangana
4. The Principal Chief Commissioner of Income Tax AP, and TS, 10th Floor, C-Block, I.T. Towers, 10-2-3, A.C. Guards, Hyderabad-500004.
5. The Income Tax Officer Ward - 16(1), Hyderabad,I.T. Towers,A.C. Guards, Hyderabad, Telangana-500004.
6. The Principal Commissioner of Income Tax- 4, Hyderabad, I.T. Towers,A.C. Guards, Hyderabad, Telangana-500004.
7. The Income Tax Officer Ward 9(1), Hyderabad,I.T. Towers,A.C. Guards, Hyderabad, Telangana-500004.
(RR 1 to 7 by SPAD)
8. One CC to SRI. T V L NARASIMHA RAO Advocate [OPUC]
9. One CC to SRI. DUNDU MANMOHAN Advocate [OPUC]
10. Two spare copies

HIGH COURT

HCJ
&
GMMJ

DATED:31/03/2026

LIST ON 21.04.2026 ALONG WITH WP.NO. 2277 OF 2026 AND BATCH

ORDER

WRIT PETITION Nos: 9296, 9384, 8414, 8415, 8416, 9417 and 9418 OF 2026

STAY

