

**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: 10400 OF 2026

Between:

Nagireddy Gadireddy, S/o Uma Maheswara Reddy Gadireddy

Petitioner

AND

1. Income Tax Officer, Ward 12(1), Hyderabad, Aaykar Bhawan, Opposite LB Stadium, Basheer Bagh, Hyderabad, Telangana, 500004.
2. Principal Commissioner of Income Tax-I, Hyderabad Income Tax Tower, Ac Guards, Masab Tank, Hyderabad, Telangana, 500004
3. Assistant Commissioner Of Income Tax, DC/ACIT Circle-5(1) Hyderabad, Income Tax Tower, Ac Guards, Masab Tank, Hyderabad, Telangana, 500004
4. The National Faceless Assessment Centre, Income Tax Department Ministry of Finance, Govt. of India, New Delhi
5. 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 30.03.2025 calling for return of income for A.Y. 2021-22, assessment order dated 12.03.2026 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 30.03.2025 calling for return of income for A.Y. 2021-22, assessment order dated 12.03.2026, and any consequent proceedings as lacking in jurisdiction.

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 30.03.2025 calling for the return of income of the Petitioner for A.Y. 2021-22, assessment order dated 12.03.2026, and further

stay all consequential proceedings initiated or contemplated by the Respondents; pending disposal of WP 10400 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, Ms.B.Sapna Reddy, senior standing counsel for Income Tax for respondent Nos.1 to 4 and Mr.N.Bhujanga Rao, Deputy Solicitor General of India for respondent No.5 the Court made the following.

ORDER

Ms.B.Sapna Reddy, learned senior standing counsel for Income Tax accepts notice on behalf of respondent Nos.1 to 4 and prays for time.

Mr.N.Bhujanga Rao, learned Deputy Solicitor General of India accepts notice on behalf of respondent No.5.

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/- L VIJAYA LAKSHMI
ASSISTANT REGISTRAR**

//TRUE COPY//

SECTION OFFICER

To,

1. Income Tax Officer, Ward 12(1), Hyderabad, Aaykar Bhawan, Opposite LB Stadium, Basheer Bagh, Hyderabad, Telangana, 500004.
2. Principal Commissioner of Income Tax-I, Hyderabad Income Tax Tower, Ac Guards, Masab Tank, Hyderabad, Telangana, 500004
3. Assistant Commissioner Of Income Tax, DC/ACIT Circle-5(1) Hyderabad, Income Tax Tower, Ac Guards, Masab Tank, Hyderabad, Telangana, 500004
4. The National Faceless Assessment Centre, Income Tax Department Ministry of Finance, Govt. of India, New Delhi
5. Secretary, Ministry of Finance, 166-B North Block, Union of India , New Delhi -110 001
(Addresses 1 to 5 by SPAD)
6. One CC to SRI. P SOMA SHEKAR REDDY Advocate [OPUC]
7. One CC to SRI. N BHUJANGA RAO Deputy Solicitor General of India [OPUC]
8. One spare copy

HIGH COURT

**PSK,J
&
NNR,J**

DATED:09/04/2026

LIST ON 21.04.2026

ORDER

WP.No.10400 of 2026

INTERIM STAY

