

HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD

**TUESDAY, THE TWENTY FIRST DAY OF APRIL,
TWO THOUSAND AND TWENTY SIX**

:PRESENT:

**THE HONOURABLE SRI JUSTICE P.SAM KOSHY
AND**

**THE HONOURABLE SRI JUSTICE NARSING RAO NANDIKONDA
WP NO: 12140 OF 2026**

Between

Go Daddy India Domains and Hosting Services Private Limited, 101 Saikrishna Enclave, 6-1-132/99, Plot No. 99, Skandgiri, Padmarao Nagar Secunderabad, Telangana- 500061, Represented by its Authorized Signatory.

...Petitioner

AND

1. Additional Director of Income Tax (International Taxation)-1, Income Tax Department, Aaykar, Bhawan, Opposite Lb Stadium, Basheer Bagh, Hyderabad, Telangana, 500004.
2. Union of India, Through the Ministry of Finance, Department of Revenue, 128-A, North Block, New Delhi - 110001.

...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 pass an order or direction, especially one in the nature of WRIT OF CERTIORARI to set aside the Impugned Order dated 30.03.2026 passed u/s 201 r.w.s 201(1A) of the Act, 1961 passed by the Respondent No.1 & consequent demand arising there from.

I.A. NO: 2 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 the operation of the Impugned Order dated 30.03.2026 issued under Section 201 r.w.s 201(1A) of the Act and the consequent demand arising therefrom against the Petitioner for A.Y 2020-21, pending disposal of the writ petition in and pass, Pending disposal of WP No 12140 of 2026, on the file of the High Court.

The petition coming on for hearing, upon perusing the petition and the grounds filed in support thereof and upon hearing the arguments of Sri Sachit Jolly, Senior Counsel along with Sri Vimal Vasi Reddy, advocate representing Ms. Dammalapati Manasa Advocate for the Petitioner and Vijhay K Punna (senior Standing Counsel For Income Tax) for Respondent No.1, and the Court made the following.

ORDER

Mr.Sachit Jolly, learned Senior Counsel along with Mr.Vimal Vasi Reddy, learned counsel representing Ms.Dammalapati Manasa, learned counsel for the petitioner.

Mr.Vijhay K.Punna, learned Senior Standing Counsel for the Income Tax Department, accepts notice on behalf of respondent No.1.

Let counter be filed within six weeks and the matter be listed for hearing on 02.07.2026.

Meanwhile, considering the fact that jurisdiction of the assessee already stood transferred at the best of respondent No.1 way back in the year 2022 and therefore, in the light of explanation provided under Section 127 of the Income Tax Act, 1961, *prima facie*, a strong case that respondent No.1 has no jurisdiction is made out by the petitioner.

Accordingly, there shall be stay of effect and operation of the order impugned dated 30.03.2026 till the next date of hearing.

Sd/- AHMAD ABDULLA KHAN
ASSISTANT REGISTRAR

//TRUE COPY//


SECTION OFFICER

To,

1. The Additional Director of Income Tax (International Taxation)-1, Income Tax Department, Aaykar, Bhawan, Opposite Lb Stadium, Basheer Bagh, Hyderabad, Telangana, 500004. [By SPAD] -
2. Union of India, Through the Ministry of Finance, Department of Revenue, 128-A, North Block, New Delhi - 110001. [By SPAD] -
3. One CC to Ms. DAMMALAPATI MANASA Advocate [OPUC] -
4. One CC to Sri. VIJHAY K PUNNA (SENIOR STANDING COUNSEL FOR INCOME TAX) Advocate [OPUC] -
5. One spare copy -

HIGH COURT

**PSK, J
&
NNR, J**

DATED: 21-04-2026

LIST ON 02.07.2026

ORDER

WP.No.12140 of 2026

STAY

