[3447]

HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD
MONDAY, THE SIXTH DAY OF JULY TWO THOUSAND AND TWENTY SIX
:PRESENT:
THE HONOURABLE SRI JUSTICE P.SAM KOSHY
AND
THE HONOURABLE SRI JUSTICE NARSING RAO NANDIKONDA
WRIT PETITION NOs: 12496, 12498, 13506, 12494, 13547, 13550, 13552 AND 13554 of 2026

W.P.No.12496 of 2026

Between:

Sri Doppalapudi Krishna Prasad, S/o. Sri D.Omkaram, aged am 70 years. H.No.1303, 8-3-319/B/24/6, Yeineeddyeuda. Hyderabad, Telangana.

.....PETITIONER

AND

Assistant Commissioner of Income Tax, Central Circle -2(4), Aayakar Bhavan, L.B.Stadium Road, Basheerbagh, Hyderabad.

.....RESPONDENT

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 please to issue a writ, order, or direction more particularly one in the nature of a WRIT OF MANDAMUS holding that the impugned penalty Order with DIN No.ITBA/PNL/F/271DA/2025-26/1088158762(1) dated 30.03 .2026passedby the Respondent levying penalty of Rs.577,00,00,000 (Rupees five hundred and seventy seven crores) under section 271DA of the Income Tax Act, 1961 for assessment year 2023-24as being barred by limitation, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of Indiaand to consequently set aside the same.

I.A. NO: 1 OF 2026

Petition under Section 151 of C.P.C praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to suspend the operation of the impugned penalty Order with DIN No.ITBA/PNL/F/271DA/2025- 26/1088158762(1) dated 30.03.2026passedby the Respondent levying penalty of Rs.577,00,00,000 (Rupees five hundred and seventy seven crores) under section 271DA of the Income Tax Act, 1961 for assessment year 2023-24, pending disposal of WP.No.12496 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 the order of the High Court dated: 21.04.2026 made herein and upon hearing the arguments of SRI. A.V. RAGHU RAM Advocate for the Petitioner and SRI. N. PRAVEEN REDDY Advocate for the Respondent,

W.P.No.12498 of 2026

Between:

Sri Doppalapudi Krishna Prasad, S/o. Sri D.Omkaram.

.....Petitioner

AND

Assistant Commissioner of Income Tax, Central Circle -2(4), Aayakar Bhavan, L.B.Stadium Road, Basheerbagh, Hyderabad.

.....Respondent

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 a WRIT OF MANDAMUS holding that the impugned penalty Order with DIN No.ITBA/PNL/F/271DA/2025-26/1088158874(1) dated 30.03.2026passedby the Respondent levying penalty of Rs.240,00,00,000 (Rupees two hundred and forty crores)under section 271 DA of the Income Tax Act, 1961 for assessment year 2024-25as being barred by limitation, arbitrary, illegal, without jurisdiction, 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 to consequently set aside the same.

I.A. NO: 1 OF 2026

Petition under Section 151 of C.P.C praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to suspend the operation of the impugned penalty Order with DIN No.ITBA/PNL/F/271DA/2025- 26/1088158874(1) dated 30.03.2026 passed by the Respondent levying penalty of Rs.240,00,00,000 (Rupees two hundred and forty crores) under section 271DA of the Income Tax Act, 1961 for assessment year 2024-25, pending disposal of WP No 12498 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 the order of the High Court dated: 21.04.2026 made herein and upon hearing the arguments of SRI. A.V. RAGHU RAM Advocate for the Petitioner and SRI. N. PRAVEEN REDDY Advocate for the Respondent,

W.P.No.13506 of 2026

Between:
Sri Katragadda Ramesh, S/o. Sri Katragadda Bapaiah.

.....Petitioner

AND

Assistant Commissioner of Income Tax, Csentral Circle -2(4), Aayakar Bhavan, L.B.Stadium Road, Basheerbagh, Hyderabad.

.....Respondent

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 a WRIT OF MANDAMUS holding that the impugned penalty Order dated 31/03/2026 passed by the Respondent levying penalty of Rs.1,00,00,000 (Rupees one crore only) under section 271D of the Income Tax Act, 1961 for assessment year 2020-21as being barred by limitation, illegal, arbitrary, without jurisdiction, 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 to consequently set aside the same.

I.A. NO: 1 OF 2026

Petition under Section 151 of C.P.C praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to suspend the operation of the impugned penalty Order dated 31/03/2026 passed by the Respondent levying penalty of Rs.1,00,00,000 (Rupees one croreonly) under section 271D of the Income Tax Act, 1961 for assessment year 2020-21, pending disposal of WP No 13506 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 the order of the High Court dated: 28.04.2026 made herein and upon hearing the arguments of SRI. A.V. RAGHU RAM Advocate for the Petitioner and SRI. N. PRAVEEN REDDY Advocate for the Respondent,

W.P.No.12494 of 2026

Between

Sri Doppalapudi Krishna Prasad,, S/o. Sri D Omkaram.

.....PETITIONER

AND

Assistant Commissioner of Income Tax, Central Circle -2(4), Aayakar Bhavan, L.B.Stadium Road, Basheerbagh, Hyderabad.

.....RESPONDENT

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 a WRIT OF MANDAMUS holding that the impugned penalty Order with DIN No.ITBA/PNL/F/271DA/2025-26/1088158707(1) dated 30.03.2026 passed by the Respondent levying penalty of Rs.190,00,00,000 (Rupees one hundred and ninety crores only) under section 271DA of the Income Tax Act, 1961 for assessment year 2022-23 as being barred by limitation, arbitrary, illegal, without jurisdiction, 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 to consequently set aside the same.

I.A. NO: 1 OF 2026

Petition under Section 151 of C.P.C praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to suspend the operation of the impugned penalty Order with DIN No.ITBA/PNL/F/271DA/2025-26/1088158707(1) dated 30.03.2026passedby the Respondent levying penalty of Rs.190,00,00,000 (Rupees one hundred and ninety crores only) under section 271DA cf the Income Tax Act, 1961 for assessment yea' 2022-23, pending disposal of WP No 12494 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 the order of the High Court dated: 21.04.2026 made herein and upon hearing the arguments of SRI. A.V. RAGHU RAM Advocate for the Petitioner and SRI. N. PRAVEEN REDDY Advocate for the Respondent,

W.P.No.13547 of 2026

Between:
Sri Katragadda Ramesh, S/o Sri Katragadda Bapaiah.

.....Petitioner

AND

Assistant Commissioner Of Income Tax, Central Circle -2(4), Aayakar Bhavan, L.B.Stadium Road, Basheerbagh, Hyderabad.

.....Respondent

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 a WRIT OF MANDAMUS holding that the impugned penalty Order dated 31.03.2026passedby the Respondent levying penalty of Rs.142,75,00,000 (Rupees one hundred and forty two crores and seventy five lakhs only) under section 271DA of the Income Tax Act, 1961 for assessment year 2023-24as being barred by limitation, illegal, arbitrary, without jurisdiction, 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 to consequently set aside the same.

I.A. NO: 1 OF 2026

Petition under Section 151 of C.P.C praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to suspend the operation of the impugned penalty Order dated 31.03.2026passedby the Respondent levying penalty of Rs.142,75,00,000 (Rupees one hundred and forty two crores and seventy five lakhs only) under section 271DA of the Income Tax Act, 1961 for assessment year 2023-24, pending disposal of WP No 13547 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 the order of the High Court dated: 28.04.2026 made herein and upon hearing the arguments of SRI. A.V. RAGHU RAM Advocate for the Petitioner and SRI. N. PRAVEEN REDDY Advocate for the Respondent,

W.P.No.13550 of 2026

Between

Sri Katragadda Ramesh, S/o. Sri Katragadda Bapaiah.

.....PETITIONER

AND

Assistant Commissioner of Income Tax, Central Circle -2(4), Aayakar Bhavan, L.B.Stadium Road, Basheerbagh, Hyderabad.

.....RESPONDENT

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 a WRIT OF MANDAMUS holding that the impugned penalty Order dated 30.03.2026passedby the Respondent levying penalty of Rs.14,00,00,000 (Rupees Fourteen crores only) under section 271DA of the Income Tax Act, 1961 for assessment year 2021-22as being barred by limitation, illegal, arbitrary, without jurisdiction, 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 to consequently set aside the same.

I.A. NO: 1 OF 2026

Petition under Section 151 of C.P.C praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to suspend the operation of the impugned penalty Order dated 30.03.2026passedby the Respondent levying penalty of Rs.14,00,00,000 (Rupees Fourteen crores only) under section 271DA of the Income Tax Act, 1961 for assessment year 2021-22, pending disposal of WP No 13550 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 the order of the High Court dated: 28.04.2026 made herein and upon hearing the arguments of SRI. A.V. RAGHU RAM Advocate for the Petitioner and SRI. N. PRAVEEN REDDY Advocate for the Respondent,

W.P.No.13552 of 2026

Between
Katragadda Ramesh, S/o. Sri Katragadda Bapaiah.

.....Petitioner

AND

Assistant Commissioner of Income Tax, Central Circle-2(4), Aayakar Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad

.....Respondent

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 a WRIT OF MANDAMUS holding that the impugned penalty Order dated 31.03.2026 passed by the Respondent levying penalty of Rs.105,25,00,000 (Rupees one hundred and five crores and twenty five lakhs only) under section 271DA of the Income Tax Act 1961 for assessment year 2024-25as being barred by limitation, illegal, arbitrary, without jurisdiction, 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 to consequently set aside the same.

I.A. NO: 1 OF 2026

Petition under Section 151 of C.P.C praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to suspend the operation of the impugned penalty Order dated 31.03.2026 passed by the Respondent levying penalty of Rs.105,25,00,000 (Rupees one hundred and five crores and twenty five lakhs only) under section 271DA of the Income Tax Act, 1961 for assessment year 2024-25, pending disposal of WP No 13552 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 the order of the High Court dated: 28.04.2026 made herein and upon hearing the arguments of SRI. A.V. RAGHU RAM Advocate for the Petitioner and SRI. N. PRAVEEN REDDY Advocate for the Respondent,

W.P.No.13554 of 2026

Between
Sri Katragadda Ramesh, S/o. Sri Katragadda Bapaiah.

.....Petitioner

AND

Assistant Commissioner of Income Tax, Central Circle -2(4), Aayakar Bhavan, L.B.Stadium Road, Basheerbagh, Hyderabad.

.....Respondent

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 please to issue a writ, order, or direction more particularly one in the nature of a WRIT OF MANDAMUS holding that the impugned penalty Order dated 30.03.2026 passed by the Respondent levying penalty of Rs.70,00,00,000 (Rupees seventy crores only) under section 271DA of the Income Tax Act, 1961 for assessment year 2022-23 as being barred by limitation, illegal, arbitrary, without jurisdiction, 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 to consequently set aside the same.

I.A. NO: 1 OF 2026

Petition under Section 151 of C.P.C praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to suspend the operation of the impugned penalty Order dated 30.03.2026 passed by the Respondent levying penalty of Rs.70,00,00,000 (Rupees Seventy crores only) under section 271DA of the Income Tax Act, 1961 for assessment year 2022-23., pending disposal of WP No 13554 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 the order of the High Court dated: 28.04.2026 made herein and upon hearing the arguments of SRI. A.V. RAGHU RAM Advocate for the Petitioner and SRI. N. PRAVEEN REDDY Advocate for the Respondent, the Court made the following.

ORDER:

At request of the learned Standing Counsel for the department, list these cases on 28.09.2026.

Interim orders granted earlier in these writ petitions shall stand extended until further orders.

Sd/- MOHD.ISMAIL
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to SRI. A.V. RAGHU RAM, Advocate [OPUC].
2. Two spare copies

HIGH COURT

PSK,J & NNR,J

DATED: 06-07-2026

LIST THESE CASES ON 28.09.2026.

ORDER

WRIT PETITION NOs: 12496, 12498, 13506, 12494, 13547, 13550, 13552 AND 13554 of 2026

INTERIM ORDER EXTENDED