

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

MONDAY, THE NINETEENTH DAY OF JULY TWO THOUSAND AND TWENTY ONE

**:PRESENT:**  
**THE HONOURABLE SRI JUSTICE M.S.RAMACHANDRA RAO**  
**AND**  
**THE HONOURABLE SRI JUSTICE T.VINOD KUMAR**

**IA No. 2 OF 2021**  
**IN**  
**WP NO: 16278 OF 2021**

**Between:**

M/s Sandhya Constructions and Estates Private Limited, Sy. No.86, 87, 90, 91, Sandhya Techno - 1, Opposite Sunshine Hospital, Raidurg Main Road, Hyderabad - 500 032, Telangana. Represented by its Managing Director, Mr.S.Sreedhar Rao, S/o Mr.S.Babu Rao.

...Petitioner  
(Petitioner in WP 16278 OF 2021  
on the file of High Court)

**AND**

1. The Assistant Commissioner of Income Tax, Central Circle - 3(2), Hyderabad, Aayakar Bhavan, Opposite LB Stadium, Basheerbagh, Hyderabad - 500 004.
2. The Principal Commissioner of Income Tax, Central Circle, Hyderabad, Aayakar Bhavan, Opposite LB Stadium, Basheerbagh, Hyderabad - 500 004.
3. The Assistant Commissioner of Income Tax, Circle - 3(1), Hyderabad, 7th Floor, B - Block, IT Towers, 10-2-3, AC Guards, Masab Tank, Hyderabad - 500 004, Telangana.
4. The Principal Commissioner of Income Tax - 3, Hyderabad, Aayakar Bhavan, Opposite LB Stadium, Basheerbagh, Hyderabad - 500 004, Telangana.

...Respondents  
(Respondents in-do-)

**Counsel for the Petitioner : Sri A V A SIVA KARTIKEYA**

**Counsel for the Respondent Nos.1 & 2: Sri B NARASIMHA SARMA**

**Counsel for the Respondent NOs.3 & 4: Sri J.V. Prasad, Senior Counsel**

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 grant stay of all further proceedings, including any recovery, pursuant to the Assessment Order passed by the 1<sup>st</sup> Respondent. [DIN and Order No. ITBA/AST/S/153A/2021-22/1032508208(1)], for the Assessment Year 2017 - 18, dated 19.04.2021, pending disposal of WP No. 16278 of 2021, on the file of the High Court.

The court while directing issue of notice to the Respondents herein to show cause as to why this application should not be complied with, made the following. (The receipt of this order will be deemed to be the receipt of notice in the case).

**ORDER:**

It is the contention of the learned Senior Counsel for the petitioner that the transfer of assessment proceedings has been made from the 3<sup>rd</sup> respondent to the 1<sup>st</sup> respondent under the jurisdiction of different Principal Commissioners by the 4<sup>th</sup> respondent in violation of Section 127(1) of the Income-tax Act, 1961 and even the order of such transfer has not been served on the petitioner, which is mandatory, and consequently the impugned assessment order passed by the 1<sup>st</sup> respondent is without jurisdiction.

The question of service of the order passed under Section 127 of the Income-tax Act, 1961, if any, on the petitioner requires verification and Sri J.V.Prasad, learned Senior Counsel appearing for Income Tax Department

undertakes to verify and produce proof of service, if any, of the said order passed under Section 127(1) of the Income-tax Act, 1961 on the petitioner.

Pending further orders, there shall be interim stay as prayed for.

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SD/- **I. NAGA LAKSHMI**  
**ASSISTANT REGISTRAR**

**SECTION OFFICER**

To,

1. The Assistant Commissioner of Income Tax, Central Circle - 3(2), Hyderabad, Aayakar Bhavan, Opposite LB Stadium, Basheerbagh, Hyderabad - 500 004. ✓
2. The Principal Commissioner of Income Tax, Central Circle, Hyderabad, Aayakar Bhavan, Opposite LB Stadium, Basheerbagh, Hyderabad - 500 004. ✓
3. The Assistant Commissioner of Income Tax, Circle - 3(1), Hyderabad, 7th Floor, B - Block, IT Towers, 10-2-3, AC Guards, Masab Tank, Hyderabad - 500 004, Telangana. ✓
4. The Principal Commissioner of Income Tax - 3, Hyderabad, Aayakar Bhavan, Opposite LB Stadium, Basheerbagh, Hyderabad - 500 004, Telangana. (1 to 4 By RPAD) ✓
5. One CC to SRI A V A SIVA KARTIKEYA Advocate [OPUC] ✓
6. Two spare copies

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**HIGH COURT**

**MSRJ & TVKJ**

**DATED:19/07/2021**

**ORDER**

**I.A.NO.2 OF 2021  
IN  
WP.No.16278 of 2021**



**INTERIM STAY**