

**(SHOW CAUSE NOTICE BEFORE ADMISSION)  
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

**WRIT PETITION NO: 16276 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**

**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**

WHEREAS the Petitioner above named through its Advocate SRI A V A SIVA KARTIKEYA presented this 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, one, more particularly in the nature of Mandamus, declaring.

a. the order u/s 127 of the Income Tax Act, 1961, in F.No.. Pr.CIT-3/Centralisation/5/2019-20, passed by the 4th Respondent on 18.06.2019 (not served on the Petitioner till date), as arbitrary, illegal, bad in law, without jurisdiction, violative of principles of natural justice, and to consequently set aside the same and

b. the Assessment Order passed by the 1st Respondent DIN and Order No. ITBA/AST/S/153A/2021-22/1032510240(1) for the Assessment Year 2013 14, dated 19.04.2021, as arbitrary, illegal, bad in law, without jurisdiction and violative of principles of natural justice, and to consequently set aside the same in the interests of justice;

AND WHEREAS the High Court upon perusing the petition and affidavit filed herein and upon hearing the arguments of Senior counsel for Sri A V A SIVA KARTIKEYA, Advocate for the Petitioner and Sri B. Narasimha Sarma, Advocate who took notice on behalf of the Respondent Nos.1 & 2 and Sri J.V. Prasad, Advocate who took notice on behalf of the Respondent Nos.3 & 4, directed issue of notice to the Respondents herein to show cause as to why this WRIT PETITION should not be admitted.

You viz:

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.

are directed to show cause on or before 31-08-2021 to which date the case stands posted as to why in the circumstances set out in the petition and the affidavit filed therewith (copy enclosed) this WRIT PETITION should not be admitted.

**The Court made the following:**

**ORDER:**

**Notice before admission.**

**Sri B. Narasimha Sarma, learned counsel takes notice for respondents 1 and 2.**

**Sri J.V. Prasad, learned Senior Counsel for Income Tax Department takes notice for respondents 3 and 4.**

**List on 31.08.2021.**

**Counter to be filed in the meantime by the respondents.**

**//TRUE COPY//**

**SD/- K.SHYLESHI  
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- along with a copy of petition and affidavit)
5. One CC to SRI A V A SIVA KARTIKEYA Advocate [OPUC]
6. Two spare copies

mvj

**HIGH COURT**

**MSRJ & TVKJ**

**DATED:19/07/2021**

**LIST ON 31-08-2021**

**NOTICE BEFORE ADMISSION**

**WP.No.16276 of 2021**

