

HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD

TUESDAY, THE FIFTH DAY OF MAY TWO THOUSAND AND TWENTY SIX

:PRESENT:

THE HONOURABLE SRI JUSTICE P.SAM KOSHY

AND

THE HONOURABLE SRI JUSTICE NARSING RAO NANDIKONDA

WP NO: 15280 OF 2026

Between

Quislex Legal Services Pvt. Ltd., 2nd Floor, DHFL VC Silicon Towers, Madhapur Road, Kondapur, Ranga Reddy District, Telangana -500032. Represented by its Director Umesh Ahuja, S/o. Hemraj Ahuja aged 52 years, R/o. 304, Reliance Avance Exotica, Road No. 3, Jublee Gardens, Kondapur, Hyderabad- 500084

...PETITIONER

AND

1. Assistant Commissioner of Income Tax, Circle -5(1) Room No.224, B-Block, 2nd Floor, I.T. Tower, AC Guards, Masab Tank, Hyderabad -500 004.
2. Principal Commissioner of Income Tax - 4, Room No.211 , A-Block, 2nd Floor, I.T. Tower, AC Guards, Masab Tank, Hyderabad -500 004.

...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 issue a Writ, Order or Direction, more particularly in the nature of a Writ of Certiorari quashing and setting aside the final assessment order dated 10.12.2025 passed under section 254 R/W Sec 92CA R/W Sec 143(3) of the Act and the consequent the notice of demand dated 10.12.2025 issued under section 156 of the Act as being time barred and therefore, without jurisdiction and bad in law.

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 stay all further action including collection of tax pursuant to the final assessment order dated 10.12.2025 passed under section 254 r.w.s. 92CA r.w.s. 143(3) of the Act, the notice of demand dated 10.12.2025 issued under section 156 of the Act, Pending disposal of WP No 15280 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 K. Gopal, representing Sri M Naga Deepak Advocate for the Petitioner and Sri Kamasani Sudhakar Reddy, Senior Standing Counsel for Income tax for Respondents, and the Court made the following.

ORDER

Mr. Kamasani Sudhakar Reddy, learned Senior standing Counsel for Income Tax, accepts notice on behalf of respondents. Hence, issuance of notice to respondents is dispensed with.

Let counter be filed and the matter be listed for hearing on 01.07.2026.

In the meanwhile, no coercive steps shall be taken against the petitioner pursuant to the impugned order dated 10.12.2025, till next date of hearing.

//TRUE COPY//

Sd/- P.C.SULEKHA DEVI
ASSISTANT REGISTRAR

SECTION OFFICER

To,

1. Assistant Commissioner of Income Tax,, Circle -5(1) Room No.224, B-Block, 2nd Floor, I.T. Tower, AC Guards, Masab Tank, Hyderabad -500 004.
2. Principal Commissioner of Income Tax - 4, Room No.211 , A-Block, 2nd Floor, I.T. Tower, AC Guards, Masab Tank, Hyderabad -500 004[Addresses 1 & 2 by SPAD]
3. One CC to Sri. M NAGA DEEPAK Advocate [OPUC]
4. One CC to Sri. KAMASANI SUDHAKAR REDDY (Sr SC FOR INCOME TAX) Advocate [OPUC]
5. One spare copy

HIGH COURT

**PSK, J
&
NNR, J**

DATED: 05-05-2026

LIST ON 01.07.2026

ORDER

WP.No.15280 of 2026

DIRECTION

