

**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

**I.A.No. 2 OF 2026
IN
WP NO: 15400 OF 2026**

Between

M/ s. Green Avenues, A Partnership Firm, having its office at B-2-332/8/ A, Road No. 03, Aditya House, Banjara Hills, Hyderabad - 500034, Telangana. PAN. AAWFG8411F Represented by its Partner, Sri V. Aditya Reddy, S/o. V. Kota Reddy, Aged about 29 years, R/ o. Hyderabad.

...PETITIONER

(Petitioner in WP NO: 15400 OF 2026
on the file of High Court)

AND

1. The Assistant Commissioner of Income Tax, Central Circle - 2(2), Hyderabad, Aayakar Bhavan, Basheerbagh, Hyderabad - 500004, Telangana.
2. The Addl. / Joint Commissioner of Income Tax,, Central Range - 2, Hyderabad, Aayakar Bhavan, Basheerbagh, Hyderabad - 500004, Telangana.
3. The Principal Commissioner of Income Tax (Central), Hyderabad, Aayakar Bhavan, Basheerbagh, Hyderabad - 500004, Telangana.

...RESPONDENTS

(Respondents in-do-)

Counsel for the Petitioner : Sri S. Ravi, Senior Counsel representing Sri Gaddam Aniketh Reddy

Counsel for the Respondents : Sri N. Praveen Reddy, Senior Standing Counsel for IT Dept.

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 all further action pursuant to the Show Cause Notice bearing DIN No. ITBA/PNL/S/ 271D/ 2025-26/1082190402(1) dated 31.10.2025 and the Show Cause Notice bearing DIN No. ITBA/PNL/S/271D/2025-26/1088164995(1) dated 31.03.2026, pending disposal of WP No 15400 of 2026, on the file of the High Court.

The Court made the following

ORDER

Considering the specific ground so far as the competency of the officer who have passed the impugned order and consequently, considering the contention that the impugned order is barred by limitation. Therefore, we are inclined to stay effect and operation of the notice dated 31.10.2025 and another subsequent notice dated 31.03.2026 issued by the respondents, until the next date of hearing.

**Sd/- P C SULEKHA DEVI
ASSISTANT REGISTRAR**

//TRUE COPY//


SECTION OFFICER

To,

1. The Assistant Commissioner of Income Tax, Central Circle - 2(2), Hyderabad, Aayakar Bhavan, Basheerbagh, Hyderabad - 500004, Telangana.
2. The Addl. / Joint Commissioner of Income Tax,, Central Range - 2, Hyderabad, Aayakar Bhavan, Basheerbagh, Hyderabad - 500004, Telangana.
3. The Principal Commissioner of Income Tax (Central), Hyderabad, Aayakar Bhavan, Basheerbagh, Hyderabad - 500004, Telangana. [Addresses 1 to 3 by SPAD]
4. One CC to Sri. GADDAM ANIKETH REDDY Advocate [OPUC]
5. One spare copy

HIGH COURT

**PSK, J
&
NNR, J**

DATED: 05-05-2026

**LIST ON 02.07.2026 ALONG WITH W.P.No.12766 OF
2026**

ORDER

**I.A.No. 2 OF 2026
IN
WP NO: 15400 OF 2026**

STAY

