IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD
TUESDAY, THE THIRTY FIRST DAY OF AUGUST
TWO THOUSAND AND TWENTY ONE
: PRESENT:
THE HON'BLE THE ACTING CHIEF JUSTICE M.S.RAMACHANDRA RAO
AND
THE HON'BLE SRI JUSTICE T.VINOD KUMAR

IA No. 2 OF 2021
IN
WP NO: 20261 OF 2021

Between:
Sandhya Saranala, W/o. S.Sreedhar

...Petitioner
(Petitioner in WP 20261 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 Comrrissioner 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 No. 1 & 2: **SRI B NARASIMHA SARMA**
Counsel for the Respondent No. 3 & 4: **SRI J.V.PRASAD**

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ 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 1st Respondent {DIN & Order No.: ITBA/AST/S/153A/2021-22/1032558235(1)], for the Assessment Year 2018 - 19, dated 20.04.2021, pending disposal of WP No. 20261 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 order.(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 3rd respondent to the 1st respondent under the jurisdiction of different Principal Commissioners by the 4th 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 1st 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."

SD/- B. SATYAVATHI
ASSISTANT REGISTRAR

//TRUE COPY//

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 Comrrissioner 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
   (Addressees 1 to 4 by RPAD)
5. One CC to Sri A V A Siva Kartikeya Advocate [OPUC]
6. Two spare copies

HIGH COURT

HACJ
&
TVKJ

DATED:31/08/2021

ORDER

IA. NO. 2 OF 2021
IN
WP.No.20261 of 2021

INTERIM STAY