

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

THURSDAY, THE SECOND DAY OF SEPTEMBER  
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. 1 OF 2021  
IN  
WP NO: 20855 OF 2021**

**Between:**

Raja Rao Duggirala, S/o.Late Laxmana Raju Duggirala

...Petitioner  
(Petitioner in WP 20855 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. Income Tax Officer, Ward -2, Khammam, Income Tax Office, Khammam City,Telangana 507111.
4. The Principal Commissioner of Income Tax - 7, Hyderabad, 2nd Floor, A Block, IT Towers, AC Guards Masab Tank, Hyderabad, Telangana 500004

...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 1<sup>st</sup> Respondent (DIN and Order No. ITBA/AST/S/153A/2021-22/1032446350(1)), for the Assessment Year 2013 - 14, dated 15.04.2021 Pending disposal of WP No. 20855 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). The Court made the following

**ORDER:**

**"Heard the learned counsel for the petitioner.**

**Sri B. Narasimha Sarma, learned Standing counsel, takes notice for respondent Nos.1 and 2.**

**Sri J.V. Prasad takes notice for respondent Nos.3 and 4.**

**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 consequently the impugned assessment order passed by the 1<sup>st</sup> respondent is without jurisdiction.**

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

**List on 10.11.2021."**

**SD/- B. SATYAVATHI**  
**ASSISTANT REGISTRAR**

**//TRUE COPY//**

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**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. Income Tax Officer, Ward -2, Khammam, Income Tax Office, Khammam City, Telangana 507111
4. The Principal Commissioner of Income Tax - 7, Hyderabad, 2nd Floor, A Block, IT Towers, AC Guards Masab Tank, Hyderabad, Telangana 500004  
(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:02/09/2021

ORDER

IA. NO. 1 OF 2021  
IN  
WP.No.20855 of 2021

INTERIM STAY

