

IN THE HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD
TUESDAY, THE SEVENTH DAY OF SEPTEMBER TWO THOUSAND AND
TWENTY ONE

:PRESENT:

THE HONOURABLE THE ACTING CHIEF JUSTICE M.S.RAMACHANDRA RAO
AND
THE HONOURABLE SRI JUSTICE T.VINOD KUMAR

IA No. 2 OF 2021
IN
WP NO: 21309 OF 2021

Between:

M/s Saranala Jayalaxmi Hospitality Private Limited, 94, Sathyadev Avenue, MRC
Nagar, R.A.Puram, Chennai 600028, Represented by its Managing Director,
Mr.S.Sreedhar Rao, S/o Mr.S.Babu Rao.

...Petitioner
(Petitioner in WP 21309 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, Non-Corp Ward 6(2), Chennai, No.611, Annasalai, Kannammai Building, 7th Floor, Chennai.
4. The Principal Commissioner of Income Tax - 6, Chennai, Room No.602, 6th Floor, Wanaparthi Block, Aayakar Bhavan, 121, Mahatma Gandhi Road, Nungambakkam, Chennai - 600 034.

...Respondents
(Respondents in-do-)

Counsel for the Petitioner : Sri A V A SIVA KARTIKEYA
Counsel for the Respondent Nos.1 & 2 : Sri B NARASIMHA SARMA
Counsel for the Respondent Nos.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 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 and Order No.ITBA/AST/S/153C/2021-22/1032505029(1)), for the Assessment Year 2015 - 16, dated 19.04.2021, pending disposal of WP No. 21309 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.(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.

//TRUE COPY//

SD/- N. CHANDRASEKHARA RAO
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. Income Tax Officer, Non-Corp Ward 6(2), Chennai, No.611, Annasalai, Kannammai Building, 7th Floor, Chennai.
4. The Principal Commissioner of Income Tax - 6, Chennai, Room No.602, 6th Floor, Wanaparthi Block, Aayakar Bhavan, 121, Mahatma Gandhi Road, Nungambakkam, Chennai - 600 034.(1 to 4 By RPAD)
5. One CC to SRI A V A SIVA KARTIKEYA Advocate [OPUC]
6. Two spare copies

mvj

HIGH COURT

HACJ & TVKJ

DATED:07/09/2021

ORDER

I.A.NO.1 OF 2021
IN
WP.No.21309 of 2021

INTERIM STAY



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