

HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD

**THURSDAY, THE SEVENTEENTH DAY OF JULY
TWO THOUSAND AND TWENTY FIVE**

:PRESENT:

**THE HON'BLE SRI JUSTICE P.SAM KOSHY
AND
THE HON'BLE SRI JUSTICE NARSING RAO NANDIKONDA**

**IA No. 1 OF 2025
IN
WP NO: 20610 OF 2025**

Between:

M/s Sri Sai Rama Frozen Foods Private Limited, D-1, Soundary Classic Apartment, Huda Trade Center, Serilingampalli, Hyderabad- 500 019, Telangana. Represented by its Director, Mr. Kunaparaju Suryasubba Rao, S/o. Mr. K. Rama Raju.

**...Petitioner
(Petitioner in WP No.20610 OF 2025
on the file of High Court)**

AND

1. The Assistant Commissioner of Income Tax, Central Circle 2(2), Hyderabad, Aayakar Bhavan, Opposite LB Stadium, Basheerbagh, Hyderabad - 500 004, Telangana.
2. The Principal Commissioner of Income Tax (Central), Hyderabad, Aayakar Bhavan, Opposite LB Stadium, Basheerbagh, Hyderabad - 500 004, Telangana.
3. The Commissioner of Income Tax (Appeals) - 12, Hyderabad, Aayakar Bhavan, Opposite LB Stadium, Basheerbagh, Hyderabad - 500 004, Telangana.

**...Respondents
(Respondents in-do-)**

Counsel for the Petitioner: M/S. A.V.A SIVA KARTIKEYA

**Counsel for the Respondent Nos.1 to 3: SRI. GADI PRAVEEN KUMAR
(Deputy Solicitor General of India)**

Petition under Section 151 of CPC praying that in the circumstances stated in the affidavit filed in support of the Writ Petition, the High Court may be pleased to stay all further proceedings, including any recovery, pursuant to the notice issued by the 1st Respondent, u/s 148 of the Income Tax Act, 1961, dated 25/06/2025, bearing DIN & Notice No.: ITBA/AST/S/148_1/2025-26/1077789002(1), for the Assessment Year 2019 - 20, pending disposal of Writ Petition No. 20610 of 2025, 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:

Considering the judgment of the Hon'ble Supreme Court in the case of *Principal Commissioner of Income Tax v. Abhisar Buildwell P. Ltd*, and subsequent miscellaneous petition decided in the same case by the Hon'ble Supreme Court, dated 12.05.2023, for a very Circular issued by the CBDT, dated 23.08.2023, prima facie, strong case for grant of interim relief has been made out.

Accordingly, there shall be stay of all further proceedings, including any recovery, pursuant to the notice, dated 25.06.2025, till the next date of hearing.

**SD/-REKHA RANI BALAGANI
ASSISTANT REGISTRAR**



//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner of Income Tax, Central Circle 2(2), Hyderabad, Aayakar Bhavan, Opposite LB Stadium, Basheerbagh, Hyderabad - 500 004, Telangana.
2. The Principal Commissioner of Income Tax (Central), Hyderabad, Aayakar Bhavan, Opposite LB Stadium, Basheerbagh, Hyderabad - 500 004, Telangana.
3. The Commissioner of Income Tax (Appeals) - 12, Hyderabad, Aayakar Bhavan, Opposite LB Stadium, Basheerbagh, Hyderabad - 500 004, Telangana ((R 1 to 3 by RPAD)
4. One CC to M/s. A.V.A. SIVA KARTIKEYA, Advocate [OPUC].
5. Two CCs to GADI PRAVEEN KUMAR, (Dy. Solicitor General of India), High Court for the State of Telangana at Hyderabad [OUT].
6. Two spare copies.

HIGH COURT

PSK,J & NNR,J

DATED: 17/07/2025

NOTE: POST THIS CASE ON 03.09.2025

✓
ORDER

I.A.No.1 of 2025

IN

WP.No.20610 of 2025

STAY

