

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

FRIDAY ,THE EIGHTEENTH DAY OF JULY

TWO THOUSAND AND TWENTY FIVE

:PRESENT:

THE HONOURABLE THE ACTING CHIEF JUSTICE P.SAM KOSHY
AND
THE HONOURABLE SRI JUSTICE NARSING RAO NANDIKONDA

IA No. 1 OF 2025

IN

WP NO: 20784 OF 2025

Between:

M/s Sairama Sea Foods, 3-5-83/160, VV Nagar, Kukkatpally, Hyderabad - 500 072, Telangana. Represented by its Managing Partner, Mr. Kunaparaju Suryasubba Rao, S/o Mr. K.Rama Raju.

...Petitioner
(Petitioner in WP. 20784 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 :

SRI A V A SIVA KARTIKEYA

Counsel for the Respondents :

SRI N PRAVEEN REDDY

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 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_1/2024-25/1077789201(1), for the Assessment Year 2019 - 20, Pending disposal of WP No. 20784 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).

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.

//TRUE COPY//

SD/-S.MALLIKARJUNA RAO
ASSISTANT REGISTRAR

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.(By RPAD)
2. The Principal Commissioner of Income Tax (Central), Hyderabad, Aayakar Bhavan, Opposite LB Stadium, Basheerbagh, Hyderabad - 500 004, Telangana.(By RPAD)
3. The Commissioner of Income Tax (Appeals) - 12, Hyderabad, Aayakar Bhavan, Opposite LB Stadium, Basheerbagh, Hyderabad - 500 004, Telangana.(By RPAD)
4. One CC to SRI. A V A SIVA KARTIKEYA Advocate [OPUC]
5. One CC to SRI. N PRAVEEN REDDY (SENIOR SC FOR IT DEPT Advocate [OPUC]
6. One spare copy
SRT

HIGH COURT

HACJ
&
NNRJ

DATED:18/07/2025

ORDER

I.A.No.1 OF 2025
IN
WP.No.20784 of 2025



STAY