

HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD

MONDAY, THE TENTH DAY OF NOVEMBER

TWO THOUSAND AND TWENTY FIVE

:PRESENT:

THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH

AND

THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NOS: 20784 AND 20584 OF 2025

W.P.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

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

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a Writ of Mandamus or any other appropriate Writ, Order or Direction, declaring:-

- a. the order passed by the 1st Respondent, u/s 148A(3) of the Income Tax Act, 1961, dated 25.06.2025, bearing DIN and Notice No.. ITBA/AST/F/148A/2025-26/1077787457(1), for the Assessment Year 2019 - 20 and
- b. the consequential notice issued by the 1st Respondent, u/s 148 of the Income Tax Act, 1961, dated 25.06.2025, bearing DIN and Notice No.. ITBA/AST/S/148 1/2024-25/1077789201(1), for the Assessment Year 2019 - 20, as arbitrary, illegal, bad in law, void-ab-initio, violative of the principles of natural justice, apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India and Sec 148A of the Income Tax Act, 1961, and consequently set aside the same in the interests of justice.

IA NO: 1 OF 2025

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_1/2024-25/1077789201(1), for the Assessment Year 2019 - 20, pending disposal of WP.No.20784 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 18.07.2025 made in I.A.No.1 of 2025 and 03.09.2025, 25.09.2025 and 24.10.2025 made herein and upon hearing the arguments of M/s. A.V.A SIVA KARTIKEYA Advocate for the Petitioner and SRI. N. PRAVEEN KUMAR Advocate for the Respondents,

W.P.No.20584 of 2025

Between:

M/s Sairama Aqua Needs, 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

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

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a Writ of Mandamus or any other appropriate Writ, Order or Direction, declaring:-

- (a) the order passed by the 1st Respondent, u/s 148A(3) of the Income Tax Act, 1961, dated 25.06.2025, bearing DIN and Notice No ITBA/AST/F/148A/2025-26/1077787319(1), for the Assessment Year 2019 - 20 and
- (b) the consequential notice issued by the 1st Respondent, u/s 148 of the Income Tax Act, 1961, dated 26.06.2025, bearing DIN and Notice No. ITBA/AST/S/148_1/2025-26/1077873938(1), for the Assessment Year 2019 - 20, as arbitrary, illegal, bad in law, void-ab-initio, violative of the principles of natural justice, apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India and Sec 148A of the Income Tax Act, 1961, and consequently set aside the same in the interests of justice.

IA NO: 1 OF 2025

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 26.06.2025, bearing DIN & Notice No. ITBA/AST/S/148_1/2025-26/1077873938(1), for the Assessment Year 2019 - 20, pending disposal of Writ Petition No.20584 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 17.07.2025 made in I.A.No.1 of 2025 and 03.09.2025, 25.09.2025 and 24.10.2025 made herein and upon hearing the arguments of M/s. A.V.A SIVA KARTIKEYA Advocate for the Petitioner and SRI. N. PRAVEEN KUMAR Advocate for the Respondents, the Court made the following.

ORDER:

Learned counsel for the respondents prays for and is allowed two weeks more time to file the counter affidavit.

List these cases after two weeks.

Interim order, granted earlier, to continue till the next date of hearing.

**SD/-N.CHANDRA SHEKAR RAO
DEPUTY REGISTRAR**

//TRUE COPY//


SECTION OFFICER

To,

1. One CC to M/s. A.V.A SIVA KARTIKEYA, Advocate [OPUC].
2. Two spare copies

HIGH COURT

HCJ & GMMJ

DATED:10/11/2025

LIST THESE CASES AFTER TWO WEEKS.

ORDER

WRIT PETITION NOs: 20784 AND 20584 OF 2025

INTERIM ORDER EXTENDED

