HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD
TUESDAY, THE TWENTY SECOND DAY OF OCTOBER
TWO THOUSAND AND TWENTY FOUR
:PRESENT:
THE HONOURABLE SRI JUSTICE SUJOY PAUL
AND
THE HONOURABLE SRI JUSTICE NAMAVARAPU RAJESHWAR RAO
WRIT PETITION NOs: 39706, 38716 AND 39666 OF 2022

W.P.No.39706 of 2022

Between:

M/s. RAJA PUSHPA PROPERTIES PRIVATE LIMITED, Plot No. 34, Rajapushpa House, Silicon Valley, Madhapur, Hyderabad-500081. Rep. by its Chairman/Director.

...Petitioner

AND

1. Assessment Unit, Income Tax Department, National Faceless Assessment Centre, Delhi, Income-tax Department, Ministry of Finance, Room No.401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi – 110003.
2. Deputy/Assistant Commissioner of Income-Tax, Circle 3(1), Signature Towers, Kondapur, Hyderabad – 500084.
3. Principal Commissioner of Income-Tax – 1, IT Towers, Masab Tank, Hyderabad – 500004.

...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, order or direction, more particularly one in the nature of Writ of Mandamus, declaring the impugned order dt. 29/09/2022 passed u/s 143(3) r.w.s. 144B of the Act, for A.Y 2020-21, vide Document Identification No.(DIN) ITBA/AST/S/143(3)/2022-23/1046122105(1), without following the principles of Natural justice and the due procedure of law envisaged under section 144B of the Act, as void, illegal and contrary to the provisions of Income-tax Act;

IA NO: 1 OF 2022:

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 suspend the impugned order dt.29/09/2022 passed u/s 143(3) r.w.s. 1448 of the Act, for A.Y 2020-21, vide Document Identification No.(DIN) ITBA/AST/S/143(3)12022-23/1046122105(1) and stay the collection of arbitrary demand, pending disposal of WP 39706 of 2022, 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: 29.10.2022, 29.12.2022, 29.09.2023, 19.10.2023, 23.01.2024, 06.06.2024, 20.06.2024, 25.07.2024, 25.07.2024, 06.08.2024, 24.09.2024, 01.10.2024 and 17.10.2024 made herein and upon hearing the arguments of Mr. DUNDU MANMOHAN Advocate for the Petitioner and Ms. K. MAMATA Advocate for the Respondents,

W.P.No.38716 of 2022

Between:

Optival Health Solutions Private Limited, 11-6-56, Sy. No. 257 and 258/1, Opp. IDPL Railway Siding Road, Moosapet, Kukatpally, Hyderabad -500037, Telangana, India represented by its Director- Gangadi Madhukar Reddy,S/o.Gangadi Veera Reddy, aged about 55years, R/o.Hyderabad.

...Petitioner

AND

1. Union of India, represented by its Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi- 110001.
2. Additional/Joint/Deputy/Assistant Commissioner of Income Tax, National Faceless Assessment Centre, Delhi.

...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, direction or order more particularly in the nature of a writ of mandamus declaring the impugned order of assessment dated 29/09/2022 passed by Respondent No. 2 for the assessment year 2020-21 as being void, illegal, arbitrary, without authority of law, violative of Article 14 of the Constitution of India and violative of principles of natural justice and violative of provisions of the Income Tax Act, 1961 and consequently set aside the same,

IA NO: 1 OF 2022

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 stay all further proceedings with respect to the assessment order dated 29/09/2022 passed by Respondent No. 2 for the assessment year 2020-21, Pending disposal of WP 38716 of 2022, 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 20.10.2022, 20.12.2022, 28.02.2023, 29.09.2023, 23.01.2024, 06.06.2024, 20.06.2024, 25.07.2024, 06.08.2024, 24.09.2024, 01.10.2024 and 17.10.2024 made herein and upon hearing the arguments of M/s R.S. ASSOCIATES Advocate for the Petitioner, SRI. GADI PRAVEEN KUMAR (DEPUTY SOLICITOR GENERAL OF INDIA) Advocate for the Respondent No.1 and Ms. K. MAMATA Advocate for the Respondent No.2,

W.P.No.39666 of 2022

Between:

Dhanlaxmi Iron Industries Private Limited, having its Registered Office at 15-9-358/9, Mukhtyargunj, Hyderabad - 500012, Telangana and Represented by its authorized signatory Mr. Rajesh Gupta

...Petitioner

AND

1. Union of India, represented by its Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi -110001.
2. Assistant Commissioner of Income Tax, National E-Assessment Center, Room No. 401, 2nd Floor, Jawaharlal Nehru Stadium, Delhi- 110003.
3. The Assessment Unit, Income Tax Department, National Faceless Assessment Centre, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi - 110003

...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, Order or Direction more particularly in the nature of a Writ of Mandamus declaring the Impugned Assessment Order dated 29.09.2022 for AY 2020-21 in PAN. AABCD0679C bearing Order No.ITBA/AST/S/143(3)12022-23/1046122156(1) as being void, illegal arbitrary, violative of Article 14 of the Constitution of India and violative of Principles of Natural Justice;

IA NO: 1 OF 2022 :

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 stay the operation of the penalty notice dated 29-09-2022 bearing DIN. ITBA/PNL/S/270A/2022- 23/1046122367(1), pending disposal of WP 39666 of 2022, on the file of the High Court.

IA NO: 2 OF 2022:

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 stay all further proceedings and consequential actions including collection of tax pursuant to the Impugned Assessment Order dated 29.09.2022 for AY 2020-21 in PAN. AABCD0679C bearing Order No.ITBA/AST/S/143(3)/2022-23/1046122156(1), pending disposal of WP 39666 of 2022, 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: 28.10.2022, 29.12.2022, 31.07.2023, 29.09.2023, 23.01.2024, 06.06.2024, 20.06.2024, 25.07.2024, 06.08.2024, 24.09.2024, 01.10.2024 and 17.10.2024 made herein and upon hearing the arguments of SRI. V. ANEESH Advocate for the Petitioner, SRI. GADI PRAVEEN KUMAR (DEPUTY SOLICITOR GENERAL OF INDIA) Advocate for the Respondent No.1 and Ms. K. MAMATA Advocate for the Respondent Nos.2 and 3, the Court made the following.

ORDER:

Ms. K. Mamata, learned Senior Standing Counsel for Income Tax Department, submits that in view of change in the Panel of Revenue counsel and induction of new counsel, the matter may be reheard.

The reasonable prayer is allowed.

List on 05.11.2024.

Let these matters be not treated as 'part heard'.

Interim relief granted, (if any), shall remain in operation till the next date of hearing.

Sd/-MOHD. ISMAIL
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to Mr. DUNDU MANMOHAN, Advocate [OPUC].
2. One CC to M/s R.S. ASSOCIATES, Advocate [OPUC].
3. One CC to SRI. V. ANEESH, Advocate [OPUC].
4. Two spare copies

HIGH COURT

SPJ & RRNJ

DATED:22/10/2024

LIST ON 05.11.2024

ORDER

WRIT PETITION NOs: 39706, 38716 AND 39666 OF 2022

EXTENSION OF INTERIM ORDER

HIGH COURT FOR THE STATE OF TELANGANA
SPECIAL CELL
24 OCT 2024
DESPATCHED