

HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD

MONDAY, THE EIGHTH DAY OF DECEMBER

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: 30560, 30573 AND 30574 OF 2025

WP.No.30560 OF 2025:

Between:

Naandi Foundation, 502, 5th Floor, Trendset Towers, Road No.2, Banjara Hills S.O., Hyderabad 500034 Represented by Head - Legal and Compliance officer Mr. Phani Kumar Ramajaya Narasimha Mudda.

...Petitioner

AND

1. The Assistant Commissioner of Income Tax, (ACIT), Exemption Circle - 1(1), Aayakar Bhawan, Opp. LB Stadium, Basheer Bagh, Hyderabad-500 004.
2. The Joint Commercial of Income Tax, Aayakar Bhawan, Opp. LB Stadium, Basheer Bagh, Hyderabad-500 004.
3. The Deputy Director of Income Tax, (Investigation), Unit V(3), Hyderabad, 3rd Floor, Aayakar Bhawan, Basheer Bagh, Hyderabad-500 004.
4. The Additional Director of Income Tax, (Investigation), Unit V, Hyderabad, 3rd Floor, Aayakar Bhawan, Basheer Bagh, Hyderabad-500 004.
5. Union of India, Ministry of Finance, Represented by its Secretary 166-B, North Block, New Delhi-110001

...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 Certiorari or any other appropriate writ, direction or order:-

- a. Quashing and/ or setting aside the Impugned Order u/s 148A(3) of the IT Act bearing DIN and Notice no. ITBA/AST/F/148A/2025-26/1077929875(1) dated 27/06/2025 issued by Respondent No. 1 in the Petitioner's case for A.Y. 2019-20.

- b. Quashing and/ or setting aside the Impugned Notice u/s 148 of the IT Act bearing DIN and Notice no. ITBA/AST/S/148 1/2025-26/1077930616(1) dated 27.06.2025 issued by Respondent No. 1 in the Petitioner's case for A.Y. 2019-20.
- c. Quashing the proceedings initiated vide the Impugned Notice dated 27.06.2025 issued u/s 148 of the IT Act.
- d. Quashing and / or setting aside the Impugned Report compiled by Respondent No.3.

IA NO: 2 OF 2025

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 issue an interim stay over the reassessment proceedings initiated by Respondent No. 1 vide Impugned Reassessment Notice issued u/s 148 of the IT Act bearing DIN & Notice no. ITBA/AST/S/1481/2025-26/1077930616(1) dated 27.06.2025 in the Petitioner's case for A.Y. 2019-20, pending disposal of WP.No.30560 of 2025, on the file of the High Court.

WP. No.30573 OF 2025:

Between:

Naandi Foundation, 502, 5th Floor, Trendset Towers, Road No.2, Banjara Hills S.O., Hyderabad 500034 Represented by Head - Legal and Compliance officer Mr, Phani Kumar Ramajaya Narasimha Mudda.

...Petitioner

AND

1. The Assistant Commissioner of Income Tax (ACIT), Exemption Circle - 1(1), Aayakar Bhawan, Opp. LB Stadium, Basheer Bagh, Hyderabad-500 004.
2. The Joint Commercial of Income Tax, Aayakar Bhawan, Opp. LB Stadium, Basheer Bagh, Hyderabad-500 004.
3. The Deputy Director of Income Tax, (Investigation), Unit V(3), Hyderabad, 3rd Floor, Aayakar Bhawan, Basheer Bagh, Hyderabad-500 004.
4. The Additional Director of Income Tax (Investigation), Unit V, Hyderabad, 3rd Floor, Aayakar Bhawan, Basheer Bagh, Hyderabad-500 004.
5. Union of India, Ministry of Finance, Represented by its Secretary 166-B, North Block, New Delhi-110001

...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 Certiorari or any other appropriate writ, direction or order:-

- a. Quashing and/ or setting aside the Impugned Order u/s 148A(3) of the IT Act bearing DIN and Notice no. ITBA/AST/F/148A/2025-26/1077931327(1) dated 27.06.2025 issued by Respondent No. 1 in the Petitioner's case for A.Y. 2020-21.
- b. Quashing and/ or setting aside the Impugned Reassessment Notice u/s 148 of the IT Act bearing DIN and Notice no. ITBA/AST/S/148_1/2025-26/1077932106(1) dated 27.06.2025 issued by Respondent No. 1 in the Petitioner's case for A.Y. 2020-21.
- c. Quashing the proceedings initiated vide the Impugned Reassessment Notice dated 27.06.2025 issued u/s 148 of the IT Act
- d. Quashing and/ or setting aside the Impugned Report compiled by Respondent No. 3.

IA NO: 2 OF 2025

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 issue an interim stay over the reassessment proceedings initiated by Respondent No. 1 vide Impugned Reassessment Notice issued u/s 148 of the IT Act bearing DIN & Notice no. ITBA/AST/S/148_1/2025-26/1077932106(1) dated 27.06.2025 in the Petitioner's case for A.Y. 2020-21, pending disposal of WP.No.30573 of 2025, on the file of the High Court.

WP.No.30574 OF 2025:

Between:

Naandi Foundation, 502, 5th Floor, Trendset Towers, Road No.2, Banjara Hills S.O., Hyderabad 500034 Represented by Head - Legal and Compliance officer Mr. Phani Kumar Ramajaya Narasimha Mudda

...Petitioner

AND

1. The Assistant Commissioner of Income Tax (ACIT), Exemption Circle - 1(1), Aayakar Bhawan, Opp. LB Stadium, Basheer Bagh, Hyderabad-500 004.
2. The Joint Commercial of Income Tax, Aayakar Bhawan, Opp. LB Stadium. Basheer Bagh, Hyderabad-500 004.

3. The Deputy Director of Income Tax, (Investigation), Unit V(3), Hyderabad, 3rd Floor, Aayakar Bhawan, Basheer Bagh, Hyderabad-500 004.
4. The Additional Director of Income Tax, (Investigation), Unit V, Hyderabad, 3rd Floor, Aayakar Bhawan, Basheer Bagh, Hyderabad-500 004.
5. Union of India, Ministry of Finance, Represented by its Secretary 166-B, North Block. New Delhi-110001.

...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 Certiorari or any other appropriate writ, direction or order:-

- a. Quashing and/ or setting aside the Impugned Order u/s 148A(3) of the IT Act bearing DIN and Notice no. ITBA/AST/F/148A/2025-26/1077932500(1) dated 27.06.2025 issued by Respondent No. 1 in the Petitioners case for A.Y. 2021-22.
- b. Quashing and/ or setting aside the Impugned Reassessment Notice u/s 148 of the IT Act bearing DIN and Notice no. ITBA/AST/S/148 1/2025-26/1077932958(1) dated 27.06.2025 issued by Respondent No. 1 in the Petitioners case for A.Y. 2021-22
- c. Quashing the proceedings initiated vide the Impugned Reassessment Notice dated 27.06.2025 issued u/s 148 of the Act
- d. Quashing and / or setting aside the Impugned Report compiled by Respondent No..3.

IA NO: 2 OF 2025

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 issue an interim stay over the reassessment proceedings initiated by Respondent No. 1 vide Impugned Reassessment Notice issued u/S 148 of the IT Act bearing DIN & Notice no. ITBA/AST/S/148_1/2025- 26/1077932958(1) dated 27.06.2025 in the Petitioner's case for A.Y. 2021-22, pending disposal of WP.No.30574 of 2025, on the file of the High Court.

These petitions coming on for hearing, upon perusing the Petitions and the affidavits filed in support thereof and the order of the High Court dated: 09.10.2025 and 11.11.2025 made herein and upon hearing the arguments of Mr. CHANDA SUMANTH Advocate for the Petitioner in all the petitions and Mr. VIJHAY K. PUNNA Advocate for the Respondent Nos.1 and 2 in all the petitions and Mr. N. PRAVEEN REDDY Advocate for the Respondent Nos.3 and 4 in all the petitions and SRI. N. BHUJANGA RAO (DEPUTY SOLICITOR GENERAL OF INDIA) Advocate for the Respondent No.5 in all the petitions, the Court made the following.

ORDER:

Sri Vijhay K.Punna, learned Senior Standing Counsel, appearing for Income Tax Department submits that counter affidavit has been filed in these cases.

Let these cases be listed on 30.12.2025.

Meanwhile, the petitioner may file reply affidavit.

Interim order, granted earlier, is extended till the next date of hearing.

Sd/- N.CHANDRA SEKHAR RAO
DEPUTY REGISTRAR

//TRUE COPY//


SECTION OFFICER

To,

1. One CC to Mr. CHANDA SUMANTH, Advocate [OPUC].
2. One CC to SRI. N. BHUJANGA RAO (DEPUTY SOLICITOR GENERAL OF INDIA), Advocate [OPUC].
3. Two spare copies

HIGH COURT

HCJ & GMMJ

DATED:08/12/2025

LIST THESE MATTERS ON 30.12.2025.

ORDER

WRIT PETITION NOs: 30560, 30573 AND 30574 OF 2025

EXTENSION OF STAY

