HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD

MONDAY, THE SEVENTH DAY OF APRIL
TWO THOUSAND AND TWENTY FIVE

:PRESENT:

THE HON'BLE SRI JUSTICE P. SAM KOSHY

AND

THE HONOURABLE SRI JUSTICE NARSING RAO NANDIKONDA

WRIT PETITION NOs: 39706, 38716 AND 39666 OF 2022 AND 1219 OF 2023

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, 06.08.2024 & 11.02.2025 made herein and upon hearing the arguments of Mr. DUNDU MANMOHAN Advocate for the Petitioner and SRI. J.V. Prasad 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 & 11.02.2025 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 SRI. J.V. Prasad 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 & 11.02.2025 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 SRI. J.V. Prasad Advocate for the Respondent Nos.2 and 3,

W.P.No.1219 of 2023

Between:

K. Yadagiri, S/o. Late. K. Gowraiah,

...Petitioner

AND

1. Ministry of Finance, National Faceless Assessment Center Represented by Its Principal Chief Commission of Income Tax Department Room No 356 C.R. BUILDING, IP Estate, New Delhi, Delhi 110002.
2. Deputy Commissioner of Income Tax Regional Faceless Assessment Center, Income Tax Department, Central circle-1(4) Ayakar Bhavan, Opposite to L.B.Stadium, Basheer bagh, Hyderabad.
3. Assessment Officer, Regional Faceless Assessment Center, Income Tax Department, Central circle-1(4) Ayakar Bhavan, Opposite to L.B.Stadium, Basheer bagh, Hyderabad.

...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 an appropriate writ, order or dire particularly one in the nature of WRIT OF MANDAMUS declaring the ac respondents null and void and contrary to the provision of the Income Tax Act for not following the due procedure of law prescribed under the Income Tax Act 1961 under section 144 B and consequently quash, or set - aside the final assessment order dated 28.12.2022 and demand notice issued under section 156 of Income Tax and show cause notices issued under section 274 R/W 270 A, Notice U/S 274 R/w Section 271AAC(1) of Income Tax Act.

IA NO: 1 OF 2023

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 of all further proceedings for appeal and subsequently stay the proceedings for the demand notice issued under section 156 for penalty proceedings Issued under sections 274 R/W 270 A, Notice U/S 274 R/w Section 271AAC (1) of Income Tax Act 1961, pending disposal of Writ Petition No.1219 of 2023, 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 order dated: 11.01.2023, 08.06.2023, 27.07.2023, 28.08.2023, 04.12.2023, 30.01.2024, 16.07.2024, 21.09.2024, 22.10.2024, 27.11.2024, 18.12.2024, 07.01.2025, 28.01.2025 & 11.02.2025 made herein and upon hearing the arguments of Mr. MANDALA NAGENDRA BABU Advocate for the Petitioner, SRI. GADI PRAVEEN KUMAR (DEPUTY SOLICITOR GENERAL OF INDIA) for the Respondent No.1 and Mr. K. RADHA KRISHNA Advocate for the Respondent Nos.2 and 3, the Court made the following.

ORDER:

None for the respondents.

Mr. S. Ravi, learned Senior counsel appearing on behalf of the petitioners, prayed for adjournment in the matter.

At his request, list the batch of matters on 10.04.2025.

Interim relief granted earlier in this batch of matters in made absolute.

SD/-P.PADMANABHA REDDY
DEPUTY 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. One CC to Mr. MANDALA NAGENDRA BABU, Advocate [OPUC].
5. One CC to SRI. GADI PRAVEEN KUMAR (DEPUTY SOLICITOR GENERAL OF INDIA), Advocate [OPUC].
6. Two spare copies

HIGH COURT

PSKJ
&
NNRJ

DATED: 07.04.2025

LIST ON 10.04.2025

ORDER

WRIT PETITION NOs: 39706, 38716 AND 39666 OF 2022 AND 1219 OF 2023

STAY MADE ABSOLUTE