HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD

TUESDAY, THE TWENTY EIGHTH DAY OF FEBRUARY
TWO THOUSAND AND TWENTY THREE

:PRESENT:

THE HONOURABLE THE CHIEF JUSTICE UJJAL BHUYAN

AND

THE HONOURABLE SRI JUSTICE N.TUKARAMJI

WRIT PETITION NOs: 35774, 39666, 39706, 40763, 44991, 45047, 18509, 33402, 33478, 34060, 34100, 34340, 34347, 34598, 34604, 34661, 34698, 34746, 34836, 36598, 36828, 36945, 37414, 37491, 37536, 37829, 38716 of 2022 AND 47, 3719, 3721, 3729, 3738, 3902, 3907, 3936 AND 4073 of 2023

W.P.No.35774 of 2022

Between:

Mr. Kharta Ram Choudhary, S/o Mr. Gangaram Choudhary.

Petitioner

AND

1. The Income Tax Officer, Ward 3(1), Hyderabad, 727, Signature Towers, Sy.No.6(P) of Kondapur, Sy.No.37(P) of Kothaguda, Opposite Botanical Gardens, Serilingampally Mandal, Ranga Reddy District, Hyderabad – 500084, Telangana.
2. The Principal Commissioner of Income Tax - 1, Hyderabad, 711, 7th Floor, A Block, IT Towers, AC Guards, Masab Tank, Hyderabad - 500 028, Telangana.
3. The Central Board of Direct Taxes, Represented by its Chairman, Department of Revenue, Ministry of Finance, Government of India, Secretariat Buildings, New Delhi - 110 001.
4. The Union of India, Represented by its Secretary to the Government, Department of Revenue, Ministry of Finance, New Delhi - 110 001.

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 the order dated 30.07.2022, passed by the 1st Respondent, u/s 148A(d) of the Income Tax Act, 1961, vide DIN and Notice No. ITBA/COM/F/17/2022-23/1044362629(1), for the Assessment Year 2016 - 17, and the consequential notice u/s 148 of the Income Tax Act, 1961, dated 31.07.2022, issued by the 1st Respondent, for the Assessment Year 2016 - 17, as arbitrary, illegal, bad in law, without jurisdiction, 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 2022

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 u/s 148 of the Income Tax Act, 1961, dated 31.07.2022, issued by the 1st Respondent, for the Assessment Year 2016 - 17, pending disposal of WP.No.35774 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 order dated 15.09.2022, 14.11.2022, 12.12.2022, 23.01.2023 and 20.02.2023 made herein and upon hearing the arguments of SRI. A.V.A. SIVA KARTIKEYA advocate for the Petitioner and Ms. SAPNA REDDY Advocate for the Respondents,

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 writ 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.No.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 writ 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.No.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 and 29.12.2022 made herein and upon hearing the arguments of SRI. V. ANEESH Advocate for the Petitioner and Ms. SAPNA REDDY Advocate for the Respondents,

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 writ petition, the High Court may be pleased to suspend 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)12022-23/1046122105(1) and stay the collection of arbitrary demand, pending disposal of WP.No.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 order of the High Court dated: 29.10.2022 and 29.12.2022 made herein and upon hearing the arguments of SRI. DUNDU MANMOHAN Advocate for the Petitioner and Ms. SAPNA REDDY Advocate Respondents,

W.P.No.40763 of 2022

Between:

Somna Entertainment Private Limited, Having its registered office at 26A, Aashray, Sardar Patel Road, Secunderabad - 500026 Represented by its Authorised Representative, Mr. Akshat Misra S/o Mr. Shiv Shankar Misra, Occ Director, Aged about Yrs, R/o Hyderabad.

...Petitioner

AND

1. The Income Tax Officer Ward 3 (1), Hyderabad, 727, Signature Towers, Sy.No.6(P) of Kondapur, Sy.37(P) of Kothaguda, Opp: Botanical Gardens, Serlingampally (M), R.R. District, Hyderabad – 500084.
2. Union of India, Ministry of Finance, Department of Revenue, Rep., by its Secretary (Revenue), 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 an appropriate Writ, Direction or Order more in the nature of Writ of Mandamus seeking a). Quashing of the Impugned Order dated 28.07.2022 and bearing DIN and Order No ITBA/COM/F/ 17/2022-23/1044223931(1) for the Assessment Year 2015-2016, passed by the 1st Respondent under clause (d) of Section 148A of the Income Tax Act, 1961 as being illegal, arbitrary, and pass such other or further orders as this Court may deem fit in the facts and circumstances of this case thus render justice. b). Quashing of the notice bearing ITBA/AST/M/148_1/2022-23/1044248090(1) dated 28.07.2022 issued by the 1st Respondent u/s 148 of the Act, as being illegal, arbitrary and violation 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 writ petition, the High Court may be pleased to grant stay of operation of the notice bearing ITBA/AST/M/148_1/2022-23/1044248090(1) dated 28.07.2022 issued by the 1st Respondent in the interest of justice, pending disposal of WP.No.40763 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 order dated: 08.11.2022 and 29.12.2022 made herein and upon hearing the arguments of SRI. MAMILLA ASHWIN REDDY Advocate for the Petitioner and Ms. SAPNA REDDY Advocate Respondents,

W.P.No.44991 of 2022

Between:

Prabhaker Pidisetty, S/o. P. Veeraswamy

...Petitioner

AND

1. The Deputy Commissioner of Income Tax, Circle 1(1), Aayakar Bhavan, Hyderabad – 500004.
2. The Principal Commissioner of Income Tax-1, 3rd Floor, Aayakar Bhavan, Basheerbagh, Hyderabad – 500004.
3. The Union of India, Represented by its Secretary to the Government, Department of Revenue, Ministry of Finance, New Delhi - 110 001.

...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, one, more particularly in the nature of certiorari and mandamus declaring the impugned order dated 29/07/2022 passed u/s.148A(d) of the Act vide DIN and Order No. ITBA/COM/F/17/2022 - 23/1044307422(1)A as illegal, arbitrary and void ab initio as it is without jurisdiction and barred by limitation and consequently to quash the same along with the original notice issued u/s.148 dated 28/06/2021, received by the assesse on 14/07/2021 (DIN and Notice No. ITBA/AST/S/148/2021-22/1033719310(1)), and subsequent proceedings initiated u/s.148A(b) dated 24/05/2022 vide DIN and Letter No. ITBA/COM/F/17/2022 - 23/1043148071 and consequential notice issued under section 148 of the Act dated 29/07/2022 vide DIN and Document No. ITBA/AST/S/91/2022 - 23/1044314042(1) and stay all the consequential proceedings;

IA NO: 1 OF 2022:

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 of the impugned order dated 29/07/2022 passed u/s.148A(d) of the Act vide DIN and Order No. ITBA/COM/F/17/2022-23/1044307422(1)A and notice issued under section 148 of the Act dated 29/07/2022 vide DIN and Document No. ITBA/AST/S/91/2022 - 23/1044314042(1) for the A.Y.2013 - 14 along with consequential proceedings, pending disposal of WP.No.44991 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 order dated: 20.12.2022 made herein and upon hearing the arguments of SRI. VIJAY KUMAR PUNNA Advocate for the Petitioner and Ms. SAPNA REDDY Advocate Respondents,

W.P.No.45047 of 2022

Between:

M/s. Virtusa Consulting Services Private Limited, Sy.No.115 / Part, Plot No.10, Nanakramguda Village, Serilingampally Mandal, Hyderabad, Telangana – 500008, Rep. by its Authorized Representative, Mr. Vasu Pendyala.

...Petitioner

AND

1. Union of India, through the Ministry of Finance, Central Board of Direct Taxes, Department of Revenue, North Block, New Delhi, Delhi – 110 001.
2. Assistant Commissioner of Income Tax, Circle 8(1), Signature Towers, Sy.No.6(P) of Kondapur, Sy.37(P) of Kothaguda, Opp: Botanical Gardens, Serlingampally, R.R. District, Hyderabad, Telangana – 500084.
3. Pr. Commissioner of Income Tax – 2, Signature Towers, Sy.No.6(P) of Kondapur, Sy.37(P) of Kothaguda, Opp: Botanical Gardens, Serlingampally, R.R. District, Hyderabad, Telangana – 500084.

...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 Direction, more particularly in the nature of 'CERTIORARI':-

(i) quashing the impugned notice dated: 30.07.2022 issued under Section 148 of the Act along with Section 148A(d) order dated 29.07.2022 and Section 148A(b) notice dated 18.05.2022 issued by the Respondent No.2 under Section 148 of the Income Tax Act, 1961.

(ii) Quashing Para 6.2 (ii) of Instruction No.01/2022 dated 11.05.2022 issued by the Respondent No.1.

IA NO: 2 OF 2022

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 grant stay of all further proceedings pursuant to the impugned notice dated: 30.07.2022 issued by the Second Respondent under Section 148 of the Act along with Section 148A(d) order dated 29.07.2022 and Section 148A(b) notice dated 18.05.2022, pending disposal of WP.No.45047 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 order dated: 19.12.2022 made herein and upon hearing the arguments of M/s. G. NARENDRA CHETTY Advocate for the Petitioner and Ms. SAPNA REDDY Advocate Respondents,

W.P.No.18509 of 2022

Between:

Vijaya Lakshmi Narla, D/o. V. Sundara Ramaiah

...Petitioner

AND

1. The Assistant Commissioner of Income Tax, Circle 6 (1), I T Tower, AC Guards, Masab Tank, Hyderabad – 500004.
2. The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, Govt. of India, Secretariat Buildings, New Delhi – 110001, Represented by its Chairman.
3. The Union of India, Ministry of Finance, Central Secretariat, North Block, New Delhi – 110001, Represented by its Secretary.

...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, by declaring the impugned notice issued by the 1st respondent vide Document Identification No.(DIN) ITBA/AST/S/148/2021-22/1032702767(1) dt. 28/04/2021, without following the due procedure of Law that too by taking shelter under the explanations inserted in CBDT notification nos. 20/2021 dt. 31/03/2021 and 38/2021 dt. 27/04/2021, as, void, illegal and contrary to the provisions of Income-tax Act and ultra vires the Constitution of India.

IA NO: 1 OF 2022:

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 suspend the reassessment proceedings initiated by issuing notice u/s 148 of the Act vide Document Identification No.(DIN) ITBA/AST/S/148/2021-22/1032702767(1) dt: 28/04/2021, pending disposal of WP.No.18509 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 order dated: 13.04.2022, 28-11-2022 and 20.12.2022 made herein and upon hearing the arguments of SRI. DUNDU MANMOHAN Advocate for the Petitioner and Ms. SAPNA REDDY Advocate Respondents,

W.P.No.33402 of 2022

Between:

Niranjan Lal Agarwal, S/o. Shri Ramswaroop Agarwal

Petitioner

AND

1. The Income Tax Officer, Ward 9(1), I T Tower, AC Guards, Hyderabad – 500004.
2. The Principal Chief Commissioner, of Income Tax AP & TS, 10th Floor, C-Block, I.T. Towers, 10-2-3, A.C. Guards, 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 u/s 148A(d) of the Act passed by the 1st respondent vide Document Identification No.(DIN) ITBA/COM/F/17/2022-23/1044175036(1) dt.27/07/2022, without following the due procedure of Law, as void, illegal and contrary to the provisions of Income-tax Act and ultra vires the Constitution of India;

IA NO: 1 OF 2022

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 pursuant to the impugned order u/s 148A(d) of the Act passed by the 1St respondent vide Document Identification No.(DIN) ITBA/COM/F/17/2022-23/1044175036(1) dt. 27/07/2022, pending disposal of WP.No.33402 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 order dated: 25.08.2022, 10.10.2022, 17-11-2022 and 20.12.2022 made herein and upon hearing the arguments of SRI. DUNDU MANMOHAN Advocate for the Petitioner and Ms. SAPNA REDDY Advocate for the Respondents,

W.P.No.33478 of 2022

Between:

Sandhya Garg, W/o. Shri Ashish Agarwal.

Petitioner

AND

1. The Income Tax Officer, Ward 9(1), I T Tower, AC Guards, Hyderabad – 500004.
2. The Principal Chief Commissioner of Income Tax AP and TS, 10th Floor, C-Block, I.T. Towers, 10-2-3, A.C. Guards, 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 u/s 148A(d) of the Act passed by the 1st respondent vide Document Identification No.(DIN) ITBA/COM/ F/17/2022-23/1044175919 (1) dt. 27.07.2022, without following the due procedure of Law, as void, illegal and contrary to the provisions of Income-tax Act and ultra vires the Constitution of India;

IA NO: 1 OF 2022

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 pursuant to the impugned order u/s 148A(d) of the Act passed by the 1st respondent vide Document Identification No.(DIN) ITBA/COM/F/17/2022-23/1044175919 (1) dt. 27.07.2022, pending disposal of WP.No.33478 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: 25.08.2022, 10.10.2022, 17.11.2022 and 20.12.2022 made herein and upon hearing the arguments of SRI. DUNDU MANMOHAN Advocate for the Petitioner and Ms. SAPNA REDDY Advocate for the Respondents,

W.P.No.34060 of 2022

Between:

Smt. Usha Rani Govada, D/o. Sri Subba Rao Aavula,

Petitioner

AND

The Income Tax Officer, Ward -14(1), I.T. Towers, A.C. Guards, Masab Tank, Hyderabad - 500004.

Respondent

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 pass an order or direction, especially one in the nature of WRIT OF MANDAMUS holding that the order passed by respondent u/s.148A(d) of the Act, dt.29/07/2022 with DIN: ITBA/COM/F/17/2022-23/1044301845(1) and the notice dated 29/07/2022 issued under section 148 of the Act with DIN ITBA/AST/M/148_1/2022-23/1044313111(1) for the assessment year 2017-18, as being illegal, arbitrary and passed in gross violation of principles of natural justice without application of mind, 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 writ petition, the High Court may be pleased to suspend the operation of the notice issued by the respondent u/s.148 of the Act, dt.29.07.2022 for the assessment year 2017-18 with DIN: ITBA/AST/M/148_1/2022-23/1044313111(1) and all consequential proceedings thereto, pending disposal of WP.No.34060 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 order dated: 30.08.2022, 14.11.2022 and 20.12.2022 made herein and upon hearing the arguments of SRI. A.V. RAGHU RAM Advocate for the Petitioner and Ms. SAPNA REDDY Advocate for the Respondent,

W.P.No.34100 of 2022

Between:

Mr. Naresh Kumar Shekar Tulasi Das, S/o. Mr. Tulasi Das

Petitioner

AND

1. The Income Tax Officer, Ward 5(1), Hyderabad, IT Towers, AC Guards, Masab Tank, Hyderabad - 500 004, Telangana.
2. The Principal Commissioner of Income Tax - 4, Hyderabad, 1T Towers, AC Guards, Masab Tank, Hyderabad - 500 004, Telangana.
3. The Principal Chief Commissioner of Income Tax, Andhra Pradesh and Telangana, Hyderabad, Room No.. 922, 9th Floor, 'B' Block, IT Towers, 10-2-3, A.C. Guards, 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 dated 29.04.2022 (served on 24.05.2022), passed u/s 148A(d) of the Act, vide DIN and Notice No. ITBA/AST/F/148A/2022-23/1042911231(1), by the 1st Respondent, for the Assessment Year 2015 - 16 and b.the notice dated 29.04.2022 (served on 24.05.2022), issued by the 1st Respondent, u/s 148 of the Income Tax Act, 1961, vide DIN and Notice. ITBA/AST/S/148_1/2022-23/1042911734(1), for the Assessment Year 2015 - 16, as arbitrary, illegal, bad in law, without jurisdiction, 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 2022 :

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 dated 29.04.2022 (served on 24.05.2022), issued by the 1st Respondent, u/s 148 of the Income Tax Act, 1961, vide DIN and Notice. ITBA/AST/S/148_1/2022-23/1042911734(1), for the Assessment Year 2015 – 16, pending disposal of the WP.No.34100 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: 30.08.2022, 10.10.2022, 17.11.2022 and 20.12.2022 made herein and upon hearing the arguments of SRI. A.V.A. SIVA KARTIKEYA Advocate for the Petitioner and Ms. SAPNA REDDY Advocate for the Respondents,

W.P.No.34340 of 2022

Between:

M/s. Sri Krishna Agro Industries, Sy.No.846, Gundaram Village – 503 003, Nizamabad District, Telangana, Represented by its Partner, Mr. V. Ramuloo, S/o. Mr. V. Narayana.

...Petitioner

AND

1. The Income Tax Officer, Ward 1, Nizamabad, Income Tax Office, 6-2-156/3, Subash Nagar, Nizamabad – 503 002, Telangana.
2. The Principal Commissioner of Income Tax – 2, Hyderabad, Signature Towers, Sy.No.6(P) of Kondapur, Sy.No.37(P) of Kothaguda, Opposite Botanical Gardens, Serilingampally Mandal, Ranga Reddy District, Hyderabad – 500 084, Telangana.
3. The Central Board of Direct Taxes, Represented by its Chairman, Department of Revenue, Ministry of Finance, Government of India, Secretariat Buildings, New Delhi – 110 001.
4. The Union of India, Represented by its Secretary to the Government, Department of Revenue, Ministry of Finance, New Delhi – 110 001.

...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 dated 30.07.2022, passed by the 1st Respondent, u/s 148A(d) of the Income Tax Act, 1961, vide DIN and Notice No.ITBA/COM/F/17/2022-23/1044358747 (1), for the Assessment Year 2013 - 14 and the consequential notice u/s 148 of the Income Tax Act, 1961, dated 30.07.2022, issued by the 1st Respondent, for the Assessment Year 2013 - 14, as arbitrary, illegal, bad in law, without jurisdiction, 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 and

(b) the Instruction No.1/2022, dated 11.05.2022, issued by the Central Board of Direct Taxes, New Delhi, the 3rd Respondent herein, as arbitrary, illegal, bad in law, without jurisdiction, and ultra vires the provisions of the Income Tax Act, 1961 and violative of the order of the Supreme Court, dated 04.05.2022, in Civil Appeal No.3005 of 2022 and batch, in the case of Union of India and Others Vs. Ashish Agarwal (and other cases), reported in (2022) 444 ITR 1 (SC);

IA NO: 1 OF 2022

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 dated 30/07/2022, issued by the 1st Respondent, u/s 148 of the Income Tax Act, 1961, for the Assessment Year 2013-14, pending disposal of WP.No.34340 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 02.09.2022 and 17-11-2022 and 20.12.2022 made herein and upon hearing the arguments of M/s. A.V.A. SIVA KARTIKEYA Advocate for the Petitioner and Ms. SAPNA REDDY Advocate for the Respondents,

W.P.No.34347 of 2022

Between:

MS Agarwal Foundries Private Limited, Having its Registered Office at 5-4-83, Rama Towers, 2nd Floor Tsk Chambers, Opp: Ranigunj Bus Depot, M.G. Road, Secunderabad TG – 500003 IN and Rep. by its Authorized Signatory Mr. Pawan Kumar Sharma.

...Petitioner

AND

1. Union of India, Ministry of Finance, North Block, New Delhi, Rep. by its Secretary.
2. Principal Commissioner of Income Tax, Aayakar Bhavan, Basheerbagh, Hyderabad.
3. Office of the Assistant Commissioner of Income Tax, DCIT, Circle 5(1), Room No.344, D-Block, 3rd Floor, IT Tower, AC Guards, Masab Tank, Hyderabad, Telangana – 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 of Mandamus or any other Writ, direction, or directions to declare the order dated: 28/07/2022 passed by the Respondent No.3 under Section 148-A(d) of the Income Tax Act, 1961 and the notice dated: 28/07/2022 issued by the Respondent No.3 under Section 148 of the Income Tax Act, 1961 proposing to carry forward the reassessment proceedings against the Petitioner under Sections 147 and 148 of the Income Tax Act, 1961 pertaining to the Assessment Year 2014-15, as illegal, arbitrary and contrary to the provisions of the Income Tax Act and to 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 writ petition, the High Court may be pleased to grant stay of all further proceedings in pursuance to the order dated 28/07/2022 passed by the Respondent No.3 under Section 148-A(d) of the Income Tax Act, 1961 and the notice dated 28.07.2022 issued by the Respondent No.3 under Section 148 of the Income Tax Act, 1961 proposing to carry forward the reassessment proceedings under Sections 147 and 148 of the Income Tax Act, 1961, pending disposal of WP.No.34347 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 order dated: 02.09.2022, 17.11.2022 and 20.12.2022 made herein and upon hearing the arguments of M/s. V. ANEESH Advocate for the Petitioner and Ms. SAPNA REDDY Advocate for the Respondents,

W.P.No.34598 of 2022

Between:

M/s. Mylan Laboratories Limited, Plot No. 564/A/22, Road No. 92, Jubilee Hills, Hyderabad - 500 096 Telangana (Represented by its authorized representative Mr. Santosh Kumar Manchikanti)

Petitioner

AND

1. The Central Board of Direct Taxes, Ministry of Finance, North Block, New Delhi - 110 001.
2. The Assistant Commissioner of Income Tax, Room No. 344, D Block, 3rd Floor, AC Guards, Masab Tank, Hyderabad - 500 004, Andhra Pradesh.
3. The Deputy Commissioner of Income Tax, Room No. 344, D Block, 3rd Floor, AC Guards, Masab Tank, Hyderabad - 500 004, Andhra Pradesh.

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 to the Respondents, and a. Quash as far as the Petitioner is concerned, in so far as it is prejudicial to the Petitioner, by an appropriate writ or order in the nature of Certiorari or otherwise, the impugned Instruction No. 1/2022 dated 11.05.2022, issued by the First Respondent, enclosed as Exhibit P2, b. Quash as far as the Petitioner is concerned by an appropriate writ or order in the nature of Certiorari or otherwise, the impugned order under section 148A(d) bearing No. ITBA/COM/F/17/2022-23/1044299081(1) dated 29.07.2022 passed by the Second Respondent for the AY 2016-17, enclosed as Exhibit P6, c. Quash as far as the Petitioner is concerned by an appropriate writ or order in the nature of Certiorari or otherwise, the impugned notice under section 148, dated 29.07.2022, issued by the Second Respondent for the AY 2016-17, enclosed as Exhibit F7.

IA NO: 3 OF 2022:

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 during the pendency of the Writ Petition any actions by the respondents and also stay the operation of the impugned assessment order passed under Section 148A (d), dated 29-07-2022 by the 2nd respondent for AY 2016-17 in Exhibit P6 and the impugned notice issued under section 148, dated 29-07-2022 by the 2nd respondent for AY 2016-17 in Exhibit P7, pending disposal of WP.No.34598 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 order dated: 10.10.2022 made herein and upon hearing the arguments of M/s. SHRADDHA GUPTA Advocate for the Petitioner and Ms. SAPNA REDDY Advocate for the Respondents,

W.P.No.34604 of 2022

Between:

M/s. Mylan Laboratories Limited, Plot No. 564/A/22, Road No. 92, Jubilee Hills, Hyderabad 500 096 Telangana (Represented by its authorized representative Mr. Santosh Kumar Manchikanti)

Petitioner

AND

1. The Central Board of Direct Taxes, Ministry of Finance, North Block, New Delhi - 110 001.
2. The Assistant Commissioner of Income Tax, Room No. 344, D Block, 3rd Floor, AC Guards, Masab Tank, Hyderabad - 500 004, Andhra Pradesh
3. The Deputy Commissioner of Income Tax, Room No. 344, D Block, 3rd Floor, AC Guards, Masab Tank, Hyderabad - 500 004, Andhra Pradesh

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 to the Respondents, and a.Quash as far as the Petitioner is concerned, in so far as it is prejudicial to the Petitioner, by an appropriate writ or order in the nature of Certiorari or otherwise, the impugned Instruction No. 1/2022 dated 11.05.2022, issued by the First Respondent, enclosed as Exhibit P2, b.Quash as far as the Petitioner is concerned by an appropriate writ or order in the nature of Certiorari or otherwise, the impugned order under section 148A(d) bearing No. ITBA/COM/F/ 17/2022-23/ 1044368518(1) dated 31.07.2022 passed by the Second Respondent for the AY 2013-14, enclosed as Exhibit P5, c.Quash as far as the Petitioner is concerned by an appropriate writ or order in the nature of Certiorari or otherwise, the impugned notice under section 148 bearing No.ITBA/AST/M/148_1/2022-23/1044368828(1), dated 31.07.2022, issued by the Second Respondent for the AY 2013-14, enclosed as Exhibit F6.

IA NO: 2 OF 2022:

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 during the pendency of the Writ Petition any actions by the respondents and also stay the operation of the impugned assessment order passed under Section 148A (d), dated 31-07-2022 by the 2nd respondent for AY 2013-14 in Exhibit P5 and the impugned notice issued under section148, dated 31-07-2022 by the 2nd respondent for AY 2013-14 in Exhibit P6, pending disposal of WP.No.34604 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 order dated: 10.10.2022 made herein and upon hearing the arguments of M/s. SHRADDHA GUPTA Advocate for the Petitioner and Ms. SAPNA REDDY Advocate for the Respondents,

W.P.No.34661 of 2022

Between:

M/s Mylan Laboratories Limited, Plot No. 564/A/22. Road No. 92, Jubilee Hills, Hyderabad - 500 096 Telangana (Represented by its authorized representative Mr. Santosh Kumar Manchikanti)

Petitioner

AND

1. The Central Board of Direct Taxes, Ministry of Finance, North Block, New Delhi - 110 001
2. The Assistant Commissioner of Income Tax, Room No. 344, D Block, 3rd Floor, AC Guards, Masab Tank, Hyderabad - 500 004, Andhra Pradesh
3. The Deputy Commissioner of Income Tax, Room No. 344, D Block, 3rd Floor, AC Guards, Masab Tank, Hyderabad - 500 004, Andhra Pradesh

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 grant the following reliefs a) Quash as far as the petitioner is concerned in so far as it is prejudicial to the petitioner, by an appropriate Writ or Order in the nature of Certiorari or otherwise, the impugned Instruction No.1/222, dated 11-05-2022 issued by the 1st respondent, enclosed as Exhibit P2. b) Quash as far as the petitioner is concerned by an appropriate Writ or Order in the nature of Certiorari or otherwise, the impugned order passed under Section 148A(d) bearing No. ITBA/COM/F/17/2022-23/1044368588(1) dated 31-07-2022 by the 2nd respondent for the AY 2015-16, enclosed as Exhibit P6. c) Quash as far as the petitioner is concerned by an appropriate Writ or Order in the nature of Certiorari or otherwise, the impugned notice issued under section 148 bearing No.ITBA/AST/M/1484/2022-23/1044368845(1) Dated 31-07-2022 by the 2nd respondent for the AY 2015-16, Enclosed as Exhibit P7.;

IA NO: 3 OF 2022:

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 during the pendency of the Writ Petition any actions by the respondents and also stay the operation of the impugned assessment order passed under Section 148A (d), dated 31-07-2022 by the 2nd respondent for AY 2015-16 in Exhibit P6 and the impugned notice issued under section 148, dated 31-07-2022 by the 2nd respondent for AY 2015-16 in Exhibit P7, pending disposal of WP.No.34661 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 order dated: 10.10.2022 and 03.01.2023 made herein and upon hearing the arguments of M/s. SHRADDHA GUPTA Advocate for the Petitioner and Ms. SAPNA REDDY Advocate for the Respondents,

W.P.No.34698 of 2022

Between:

Dodla Dairy Limited, 8-2-293/82/A, Plot No. 270Q, 10C, Jubilee Hills, Hyderabad – 500084, Telangana Represented by its Manager Taxation, Mr. Suman Guduru, S/o. Ramaiah Guduru,

Petitioner

AND

1. Union of India, Represented by Principal Secretary, Department of Revenue Ministry of Finance, Sastry bhavan New Delhi.
2. The Assistant Commissioner of Income Tax, Circle 8(1), Signature Towers, Kondapur, Hyderabad.
3. The Deputy Commissioner of Income Tax Circle, 8(1), Signature Towers, Kondapur, 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 a Writ, Order or direction more particularly one in the nature of a Writ of Mandamus, declaring the impugned order under section 148A(d) in DIN and Order No.. ITBA/COM/F/17/2022-23/1044369296(1) dated 31/07/2022 passed by the 2nd respondent and notice under section 148 having Document No. (DIN) ITBA/AST/M148_1/2022-23/1044376700(1) dated 31/07/2022 issued by the 3rd respondent as being barred by limitation, lacking jurisdiction, unlawful and arbitrary and 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 writ petition, the High Court may be pleased to stay all further proceedings in pursuance of the notice issued by the 3rd respondent under section 148 having Document No.(DIN) ITBA/AST/M148_1/2022-23/ 1044376700(1) dated 31/07/ 2022, pending disposal of WP.No.34698 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 order dated: 06.09.2022 made herein and upon hearing the arguments of SRI. T. PRADYOTH Advocate for the Petitioner and Ms. SAPNA REDDY Advocate for the Respondents,

W.P.No.34746 of 2022

Between:

Dodla Dairy Limited, #8-2-293/82/A, Plot No. 270Q, 10C, Jubilee Hills, Hyderabad 500084, Telangana Represented by its Manager Taxation, Mr. Suman Guduru, S/o. Ramaiah Guduru.

Petitioner

AND

1. Union of India, Represented by Secretary, Department of Revenue Ministry of Finance, New Delhi
2. The Assistant Commissioner of Income Tax Circle 8(1), Signature Towers, Kondapur, Hyderabad.
3. The Deputy Commissioner of Income Tax, Circle 8(1), Signature Towers, Kondapur, 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 a Writ, Order or direction more particularly one in the nature of a Writ of Mandamus, declaring the impugned order under section 148A(d) in DIN and Order No. ITBA/COM/F/17/2022-23/1044369397(1) dated 29/07/2022 passed by the 2nd respondent and notice under section 148 having Document No. (DIN) ITBA/AST/M148_1/2022-23/1044376883(1) dated 30/07/2022 issued by the 3rd respondent as being barred by limitation, lacking jurisdiction, unlawful and arbitrary and 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 in pursuance of the notice issued by the 3rd respondent under section 148 having Document No.(DIN)ITBA/AST/M148_1/2022-23/10443568830(1) dated 30/07/2022, pending disposal of WP.No.34746 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 order dated: 06.09.2022, 17.11.2022 and 20.12.2022 made herein and upon hearing the arguments of SRI. T. PRADYOTH Advocate for the Petitioner and Ms. SAPNA REDDY Advocate for the Respondents,

W.P.No.34836 of 2022

Between:

Mr. Sanjeev Kumar Vudugula, S/o V.Eshwaraiah.

Petitioner

AND

1. The Income Tax Officer, Ward 1, Nizamabad, Income Tax Office, 6-2-156/3, Subash Nagar, Nizamabad - 503 002, Telangana.
2. The Principal Commissioner of Income Tax - 2, Hyderabad, Signature Towers, Sy. No. 6(P) of Kondapur, Sy. No. 37(P) of Kothaguda, Opposite Botanical Gardens, Serilingampally Mandal, Ranga Reddy District, Hyderabad - 500 084, Telangana.
3. The Central Board of Direct Taxes, Represented by its Chairman, Department of Revenue, Ministry of Finance, Government of India, Secretariat Buildings, New Delhi - 110 001.
4. The Union of India, Represented by its Secretary to the Government, Department of Revenue, Ministry of Finance, New Delhi - 110 001.

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 dated 30.07.2022, passed by the 1st Respondent, u/s 148A(d) of the Income Tax Act, 1961, vide DIN and Notice No. ITBA/COM/F/17/2022-23/1044358877 (1), for the Assessment Year 2013 - 14, and the consequential notice u/s 148 of the Income Tax Act, 1961, dated 30.07.2022, issued by the 1st Respondent, for the Assessment Year 2013 - 14, as arbitrary, illegal, bad in law, without jurisdiction, 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, and b. the Instruction No. 1/2022, dated 11.05.2022, issued by the Central Board of Direct Taxes, New Delhi, the 3rd Respondent herein, as arbitrary, illegal, bad in law, without jurisdiction, and ultra vires the provisions of the Income Tax Act, 1961 and violative of the order of the Hon'ble Supreme Court, dated 04.05.2022, in Civil Appeal No. 3005 of 2022 and batch, in the case of Union of India and Others Vs. Ashish Agarwal (and other cases), reported in (2022) 444 ITR 1 (SC);

IA NO: 1 OF 2022

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 dated 30.07.2022, issued by the 1st Respondent, u/s 148 of the Income Tax Act, 1961, for the Assessment Year 2013 - 14, pending disposal of WP.No.34836 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 order dated: 08-09-2022, 17-11-2022 and 20.12.2022 made herein and upon hearing the arguments of SRI. A.V.A. SIVA KARTIKEYA Advocate for the Petitioner and Ms. SAPNA REDDY Advocate for the Respondents,

W.P.No.36598 of 2022

Between:

Mr. Sanjeev Reddy Chilumala, S/o Mr. Durga Reddy Chilumala

Petitioner

AND

1. The Income Tax Officer, Ward 14(1), Hyderabad, I.T. Towers, A C Guards, Masab Tank, Hyderabad - 500 004, Telangana.
2. The Principal Commissioner of Income Tax - 1, Hyderabad, 711, 7th Floor, A Block, IT Towers, AC Guards, Masab Tank, Hyderabad – 500028, Telangana.

3. The Central Board of Direct Taxes, Represented by its Chairman, Department of Revenue, Ministry of Finance, Government of India, Secretariat Buildings, New Delhi - 110 001.
4. The Union of India, Represented by its Secretary to the Government, Department of Revenue, Ministry of Finance, New Delhi - 110 001.

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 the order dated 29.07.2022, passed by the 1st Respondent, under Sec. 148A(d) of the Income Tax Act, 1961, vide DIN and Notice No. ITBA/COM/F/17/2022-23/1044297902(1), for the Assessment Year 2016 - 17, and the consequential notice under Sec. 148 of the Income Tax Act, 1961, dated 29.07.2022, issued by the 1st Respondent, for the Assessment Year 2016 - 17, as arbitrary, illegal, bad in law, without jurisdiction, 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 2022:

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 under Sec. 148 of the Income Tax Act, 1961, dated 29.07.2022, issued by the 1st Respondent, for the Assessment Year 2016 - 17, pending disposal of the WP.No.36598 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 order dated: 26.09.2022, 14.11.2022 and 20.12.2022 made herein and upon hearing the arguments of SRI. A.V.A. SIVA KARTIKEYA Advocate for the Petitioner and Ms. SAPNA REDDY Advocate for the Respondents,

W.P.No.36828 of 2022

Between:

Vashisti Consultancy and Developers Pvt. Ltd, H. No. 195A/B, Road No. 13, Jubilee Hills Hyderabad - 500038 Telangana, India Represented by its Authorized Signatory, Sh.Kasaram Sri Raghu Ram, S/o.Late Natarajaiah Age 65 years

Petitioner

AND

1. Assistant Commissioner of Income-tax, Circle-8(1), Hyderabad Signature Towers, Kondapur Hyderabad-500084
2. Principal Commissioner of Income Tax, Hyderabad - 2 Signature Towers, Kondapur Hyderabad-500084

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

i. issue a writ of certiorari, or writ in the nature of certiorari, or any other appropriate writ, order or direction calling for the records of the case, after going through the correctness thereof, be pleased to quash and set aside the impugned notice dated 22.03.2022 issued under Section 148A(b) of the Income Tax Act, 1961, and the impugned order dated 28.04.2022 under Section 148A (d) of the Income Tax Act, 1961 and further to,
ii. Issue a writ of prohibition or writ in the nature of prohibition or any other appropriate Order or direction, restraining the Respondents from proceeding with the order dated 28.04.2022 issued under Section 148A(d) of the Income Tax Act, 1961 for the Assessment Year 2018-19;

IA NO: 1 OF 2022

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 the operation of the Notice dated 22.03.2022 issued under Section 148A(b) of the Income Tax Act, 1961 for the Assessment Year 2018-19 and the Order dated 28.04.2022 passed under Section 148A(d) of the Income Tax Act, 1961 for the Assessment Year 2018-19, pending disposal of WP.No.36828 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 order dated: 27-09-2022, 17.11.2022 and 20.12.2022 made herein and upon hearing the arguments of M/s. CHALLA GUNARANJAN Advocate for the Petitioner and Ms. SAPNA REDDY Advocate for the Respondents,

W.P.No.36945 of 2022

Between:
Suryalakshmi Cotton Mills Limited, 6th Floor, Surya Towers, 105, Sardar Patel Road, Secunderabad -500003, Telangana. Represented by its Company Secretary, Mr. E.V.S.V. Sarma S/o. Late Sri E. Viswanadham

Petitioner

AND

1. Union of India, Represented by its Principal Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi.
2. The Assistant Commissioner of Income Tax, Circle 3 (1) Signature Towers, Kondapur, Hyderabad.
3. The Deputy Commissioner of Income Tax, Circle 3 (1) Signature Towers, Kondapur, 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 direction more particularly one in the nature of Writ of Mandamus, declaring the impugned order under section 148A (d) in DIN and Order No. ITBA / COM/ F/ 17/2022- 23/1044255895 (1) dated 28.07.2022 passed by the 2nd respondent and notice under section 148 having Document No. (DIN) ITBA / AST / M/ 148-1 /2022- 23/1044313590 (1) dated 29-07-2022 issued by the 3rd respondent as being barred by limitation, lacking jurisdiction, in violation of principles of natural justice unlawful and arbitrary and set - aside the same;

IA NO: 1 OF 2022:

Petition under Section 151 of CPC, praying that in the circumstances stated in the affidavit filed in the writ petition, the High Court may be pleased to stay all further proceedings in pursuance of the notice issued by the 3rd respondent under Section 148 having document No. (DIN) ITBA / AST / M/ 148 -1 /2022-23 /1044313590 (1) dated 29.07.2022, pending disposal of WP.No.36945 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 order dated: 28.09.2022, 17.11.2022 and 20.12.2022 made in W.P.No.34347 of 2022 made herein and upon hearing the arguments of M/s. T. PRADYOTH Advocate for the Petitioner and Ms. SAPNA REDDY Advocate for the Respondents,

W.P.No.37414 of 2022

Between:

Suryalakshmi Cotton Mills Limited, 6th Floor, Surya Towers, 105, Sardar Patel Road, Secunderabad -500003, Telangana Represented by its Company Secretary, Mr. E.V.S.V. Sarma, S/o Late Sri. E. Viswanadham

Petitioner

AND

1. Union of India, Represented by Principal Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi.
2. The Assistant Commissioner of Income Tax Circle 3(1), Signature Towers, Kondapur, Hyderabad.
3. The Deputy Commissioner of Income Tax, Circle 3(1), Signature Towers, Kondapur, 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 a Writ, Order or direction more particularly one in the nature of a Writ of Mandamus, declaring the impugned order under section148A(d) in DIN and Order No. ITBA/COM/F/17/2022-23/1044335106 (1) dated 30 -07-2022 passed by the 2nd respondent and notice under section 148 having Document No.(DIN) ITBA/AST/M/148_1/2022-23/1044340428(1) dated 30-07-2022 issued by the 3rd respondent as being a non-speaking order, lacking jurisdiction, in violation of principles of natural justice, unlawful and arbitrary and 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 writ petition, the High Court may be pleased to stay all further proceedings in pursuance of the notice issued by the 3rd respondent under section 148 having Document No.(DIN) ITBA/AST/M/148_1/2022-23/1044340428(1) dated 30-07-2022, pending disposal of WP.No.37414 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 order dated: 28.09.2022, 25.11.2022 and 20.12.2022 made herein and upon hearing the arguments of M/s. T. PRADYOTH Advocate for the Petitioner and Ms. SAPNA REDDY Advocate for the Respondents,

W.P.No.37491 of 2022

Between:

Vijayawada Tollway Private Limited, H.No 3-71/NR, Plot No 71, Kavuri Hills, Phase II, Madhapur, Hyderabad -500033, Telangana, India represented by its Director Sri Gan Chin Giap, Sio. Gan Kim Seng, aged about 48 years, R/o. DG4, Block 4, Flat No. 502, Rain Tree Park, Hyderabad - 500072.

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, Circle 8(1), Signature Towers, Sy.No.6(P) of Kondapur, Sy. No. 37(P) of Kothaguda, Opp. Botanical Gardens, Serilingampally (M), Ranga Reddy District, Hyderabad 500084. (Erstwhile Deputy Commissioner of Income Tax, Circle 17(2), IT Towers, A.C. Guards, Hyderabad 500 004 and Deputy Commissioner of Income Tax, Circle 3(3), 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 a writ, direction or order more particularly in the nature of a writ of mandamus declaring the Order under section 148A(d) of the Act bearing DIN No. ITBA/COM/F/17/2022-23/1044369892(1) dated 31-07-2022, and the subsequent Notice issued under section 148 of the Act bearing DIN No. ITBA/AST/S/91/2022-23/1044376945(1) dated 31-07-2022 passed by Respondent No. 2for the AY 2014-15 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 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 writ petition, the High Court may be pleased to stay all further proceedings with respect to the Order under section 148A(d) of the Act bearing-DIN No.ITBA/COM/F/17/2022-23/1044369892(1) dated 31-07-2022, and the subsequent Notice issued under section 148 of the Act bearing DIN No.ITBA/AST/S/91/2022-23/1044376945(1) dated 31-07-2022 passed by Respondents No. 2 for the AY 2014-15, pending disposal of WP.No.37491 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 order dated: 28.09.2022, 17.11.2022 and 20.12.2022 made in W.P.No.34347 of 2022 made herein and upon hearing the arguments of M/s R.S. ASSOCIATES Advocate for the Petitioner and Ms. SAPNA REDDY Advocate for the Respondents,

W.P.No.37536 of 2022

Between:
Suryalakshmi Cotton Mills Limited, 6th Floor, Surya Towers, 105, Sardar Patel Road, Secunderabad 500003, Telangana. Represented by its Company Secretary, Mr. E.V.S.V. Sarma, S/o Late Sri. E. Viswanadham

Petitioner

AND

1. Union of India, Represented by Principal Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi
2. The Assistant Commissioner of Income Tax Circle 3(1), Signature Towers, Kondapur, Hyderabad.
3. The Deputy Commissioner of Income Tax, Circle 3(1), Signature Towers, Kondapur, 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 a Writ, Order or direction more particularly one in the nature of a Writ of Mandamus, declaring the impugned order under section 148A(d) in DIN and Order No.- ITBA/COM/F/17/2022-23/1044335327 (1) dated 30 - 07 - 2022 passed by the 2nd respondent and notice under section 148 having Document No. (DIN) ITBA/AST/M/148_1/2022-23/1044340301(1) dated 30 - 07-2022 issued by the 3rd respondent as being a non-speaking order, lacking jurisdiction, in violation of principles of natural justice, unlawful and arbitrary and 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 writ petition, the High Court may be pleased to stay all further proceedings in pursuance of the notice issued by the 3rd respondent under section 148 having Document No. (DIN) ITBA/AST/MJ148_1/2022-23/1044340301(1) dated 30-07-2022, pending disposal of WP.No.37536 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 order dated: 28-09-2022 and 20.12.2022 made herein and upon hearing the arguments of M/s. T. PRADYOTH Advocate for the Petitioner and Ms. SAPNA REDDY Advocate for the Respondents,

W.P.No.37829 of 2022

Between:

Hyperion Enterprises Pvt. Ltd., Sultan Bazar Hyderabad, Rep. by its Director Deepa Bhattad

Petitioner

AND

1. Union of India, Rep. by its Secretary Finance Department, North Block, New Delhi.
2. Principal Chief Commissioner of Income-tax, Andhra Pradesh and Telangana State, Hyderabad.
3. Income-tax Officer, Ward-2(1), 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 a writ in the nature of Mandamus or any other suitable writ order or direction, setting aside the proceedings u/s.148A(d), dt.28/7/2022 for assessment year 2013-14 bearing DIN No.ITBA/COM/F/17/2022-23/1044229544(1) and the notice on the petitioner u/s. 148 dated 28/7/2022 for asst. year 2013-14 bearing PANo.AACCH9792H,reopening the assessment as illegal, arbitrary, unsupportable in law and contrary to the statutory provisions and consequently declare that the reopening of the assessment on the petitioner for asst. year 2013-14 is bad and unenforceable;

IA NO: 1 OF 2022:

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 the proceedings u/s.148A(d) dated 28/7/2022 for asst. year 2013-14 bearing DIN No.ITBA/COM/F/17/2022-23/1044229544(1) and also the notice u/s. 148 dated 28/7/2022 for asst. year 2013-14 bearing PAN No.AACCH9792H on the petitioner and be pleased to stay all other consequential proceedings, pending disposal of WP.No.37829 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 order dated: 10.10.2022, 17.11.2022 and 20.12.2022 made in W.P.No.34347 of 2022 made herein and upon hearing the arguments of M/s. Y. RATNAKAR Advocate for the Petitioner and Ms. SAPNA REDDY 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 writ 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.No.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 and 20.12.2022 made herein and upon hearing the arguments of M/s. R.S. ASSOCIATES Advocate for the Petitioner and Ms. SAPNA REDDY Advocate for the Respondents,

W.P.No.47 of 2023

Between:

Bharat Kumar J Nahar (HUF), 10 - 1 - 128/3/a/2, Masab Tank, Hyderabad – 500004, Telangana, India, represented by its Karta Bharat Kumar Nahar, S/o. Sri Jeevraj Nahar, R/o. 10-1-128/3/a/2, Masab Tank, Hyderabad – 500004.

Petitioner

AND

1. Assistant Commissioner of Income Tax, Circle 3(1), Signature Towers, Sy.No.6(P) of Kondapur, Sy. No. 37(P) of Kothaguda, Opp. Botanical Gardens, Serilingampally (M), Ranga Reddy District, Hyderabad – 500084.
2. The Income Tax Officer, Ward - 7(1), Signature Towers, Sy. No. 6(P) of Kondapur, Sy.No.37(P) of Kothaguda, Opp. Botanical Gardens, Serilingampally (M), Ranga Reddy District, Hyderabad – 500084.

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 Order under section 148A(d) of the Act bearing DIN No. ITBA/COM/F/17/2022 - 23/1044260061(1) dated 29/07/2022, and the subsequent Notice issued under section 148 of the Act dated 29/07/2022 passed by Respondent No. 2for the AY 2014 - 15 as being void, illegal, arbitrary, barred by limitation, 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 Act, 1961 and consequently set aside the same.

IA NO: 1 OF 2023

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 with respect to the Order under section 148A(d) of the Act bearing DIN No. ITBA/COM/F/17/2022 - 23/1044260061(1) dated 29/07/2022, and the subsequent Notice issued under section 148 of the Act dated 29/07/2022 passed by Respondents No. 2 for the AY 2014 - 15, pending disposal of WP.No.47 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: 06.01.2023 made herein and upon hearing the arguments of Ms. K. UMA, Advocate for the Petitioner and Ms. SAPNA REDDY Advocate for the Respondents,

W.P.No.3719 of 2023

Between:

Deloitte Consulting India Private Limited, Floor No.4, Deloitte Tower 1,Survey No. 41 Gachibowli, Hyderabad 500032,Telangana Represented by its Director Murugan Madhurai, S/o. K. Madhurai Aged about 50 years, R/o. Hyderabad

Petitioner

AND

1. The Assistant Commissioner of Income Tax, Circle -8(1) Hyderabad, Telangana -500 084.
2. The National Faceless Assessment Center, Income-tax Department, New Delhi, India.

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, order or direction to call for the records of the Respondent-1 and to quash Impugned Notice under Section 148 of the Act in DIN and Notice No. ITBA/AST/M/148_1/2022-23/1044356861(1) dated 30/07/2022 and the impugned Order passed under section 148A(d) of the Act in ITBA/COM/F/17/2022- 23/1044296017(1) dated 29/07/2022 by the Respondent-I for Assessment Year 2016- 17 in PAN. AABCD0476H;

IA NO: 2 OF 2023:

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 that the operation of all further impugned reassessment proceedings initiated by issuance of Manual Notice under Section 148 of the Act dated 30/07/2022 and separate intimation in DIN and Notice No. ITBA/AST/M/148_1/2022- 23/1044356861(1) dated 30/07/2022 and the impugned Order passed under section 148A(d) of the Act in ITBA/COM/F/17/2022-23/1044296017(1) dated 29/07/2022 by the Respondent-1 for Assessment Year 2016-17 in PAN. AABCD0476H against the Petitioner may be stayed, pending disposal of the WP.No.3719 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: 10.02.2023 made herein and upon hearing the arguments of M/s. M. NAGA DEEPAK Advocate for the Petitioner and Ms. SAPNA REDDY Advocate for the Respondents,

W.P.No.3721 of 2023

Between:

Deloitte Special Projects India Private Limited, Floor No.3, IT Towers Sy.No.27/1 2 3 4, Part Intellicity Project, Nanakramguda, Rangareddy District, Serilingampally Rangareddy District – 500032, Telangana India, represented by its Director Mr. Satya Swaroop Roddam, S/o. Prabhakar Rao Roddam Aged about 50 Years, R/o. Hyderabad

Petitioner

AND

1. The Assistant Commissioner of Income Tax, Circle -8(1), Signature Towers, Hyderabad, Telangana – 500 084.
2. The National Faceless Assessment Center, Income-tax Department, New Delhi, India.

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, order or direction to call for the records of the Respondent-1 and to quash Impugned Notice under Section 148 of the Act in DIN and Notice No. ITBA/AST/M/148_1/2022-23/1043700049(1) dated 30.06.2022 and the impugned Order passed under section 148A(d) of the Act in ITBA/COM/F/17/2022-23/1043695545(1) dated 30.06.2022 by the Respondent-1 for Assessment Year 2015-16 in PAN. AAFCK5379L.

IA NO: 2 OF 2023:

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 that the operation of all further impugned reassessment proceedings initiated by issuance of Manual Notice under Section 148 of the Act dated 30.06.2022 and separate intimation in DIN & Notice No:ITBA/AST/M/148_1/2022-23/1043700049(1) dated 30.06.2022 and the impugned Order passed under section 148A(d) of the Act in ITBA/COM/F/17/2022-23/1043695545(1) dated 30.06.2022 by the Respondent-1 for Assessment Year 2015-16 in PAN: AAFCK5379L against the Petitioner may be stayed, pending disposal of the WP.No.3721 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: 10.02.2023 made herein and upon hearing the arguments of M/s. M. NAGA DEEPAK Advocate for the Petitioner and Ms. SAPNA REDDY Advocate for the Respondents,

W.P.No.3729 of 2023

Between:

Deloitte Consulting India Private Limited, Floor No.4, Deloitte Tower 1,Survey No. 41 Gachibowli, Hyderabad 500032,Telaneana Represented by its Director Murugan Madhurai, S/o. K. Madhurai Aged about 50 years, R/o. Hyderabad

Petitioner

AND

1. The Assistant Commissioner of Income Tax, Circle -8(1) Hyderabad, Telangana - 500 084.
2. The National Faceless Assessment Center, Income-tax Department, New Delhi, India.

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, order or direction to call for the records of the Respondent-I and to quash Impugned Notice under Section 148 of the Act in DIN and Notice No. ITBA/AST/M/148_1/2022-23/1043700212(1) dated 30/06/2022 and the impugned Order passed under section 148A(d) of the Act in ITBA/COM/F/17/2022- 23/1043690635(1) dated 30/06/2022 by the Respondent-I for Assessment Year 2015-16 in PAN. AABCD0476H.

IA NO: 2 OF 2023:

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 that the operation of all further impugned reassessment proceedings initiated by issuance of Manual Notice under Section 148 of the Act dated 30.06.2022 and separate intimation in DIN and Notice No.ITBA/AST/M/148 1/2022-23/1043700212(1) dated 30.06.2022 and the impugned Order passed under section 148A(d) of the Act in ITBA/COM/F/17/2022-23/1043690635(1) dated 30.06.2022 by the Respondent-1 for Assessment Year 2015-16 in PAN. AABCD0476H against the Petitioner may be stayed pending disposal of the WP.No.3729 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: 10.02.2023 made herein and upon hearing the arguments of M/s. M. NAGA DEEPAK Advocate for the Petitioner and Ms. SAPNA REDDY Advocate for the Respondents,

W.P.No.3738 of 2023

Between:

Xilinx India Technology Services Private Limited., Block A, B, C, 13th Floor, Meenakshi Tech Park, Survey No. 39, Gachibowli, Hyderabad - 500084, Telangana. Represented by its Director Praveen Reddy Shyamala, S/o. Janardhan Reddy Shyamala, Aged 51 Years, R/o. Hyderabad

Petitioner

AND

1. The Deputy Commissioner of Income Tax, Circle - 8(1), Hyderabad, Telangana - 500 084.
2. The National Faceless Assessment Center, Income-tax Department, New Delhi, India.

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, order or direction to call for the records of the Respondent-1 and to quash Impugned Notice under Section 148 of the Act in DIN and Notice No. ITBA/AST/S/91/2022-23/1044356930(1) dated 30.07.2022 and the impugned Order passed under section 148A(d) of the Act in ITBA/COM/F/17/2022-23/1044407711(1) dated 02.08.2022 by the Respondent-1 for Assessment Year 2016-17 in PAN. AAACX0450C.

IA NO: 2 OF 2023:

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 that the operation of all further impugned reassessment proceedings initiated by issuance of Manual Notice under Section 148 of the Act dated 30-07-2022 and separate intimation in DIN and Notice No. ITBA/AST/S/91/2022-23/1044356930(1) dated 30.07.2022 and the impugned Order passed under section 148A(d) of the Act in ITBA/COM/F/17/2022-23/1044407711(1) dated 02.08.2022 by the Respondent-1 for Assessment Year 2016-17 in PAN. PAN. AAACX0450C against the Petitioner may be stayed, pending disposal of the WP.No.3738 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: 10.02.2023 made herein and upon hearing the arguments of M/s. M. NAGA DEEPAK Advocate for the Petitioner and Ms. SAPNA REDDY Advocate for the Respondents,

W.P.No.3902 of 2023

Between:

M/s. Dr. Reddy's Laboratories Limited, 8-2-337, Road No. 3, Banjara Hills, Hyderabad 500 034 PAN AAACD7999Q Rep by its Managing Director Mr. G V Prasad

Petitioner

AND

1. The Assistant Commissioner of Income Tax, Circle - 8(1) Hyderabad, Telangana - 500 084
2. The National Faceless Assessment Centre, 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 OF CERTIORARI or any other appropriate writ, order or direction to call for the records of the 1st Respondent and to quash Impugned manual Notice under Section 148 of the Act dated 29. 07. 2022 and the Intimation in DIN and Notice No ITBA/AST/M/148_1/2022-23/1044356572(1), dated 30.07.2022 and the impugned Order passed under section 148A(d) of the Income Tax Act,1961, in ITBA/COM/F/17/2022-23/1044298746(1) dated 29.07.2022 issued by the Respondent- 1 for Assessment Year 2016- 17 in PAN AAACD7999Q;

IA NO: 1 OF 2023:

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 grant stay of all further proceedings pursuant to the Impugned manual Notice issued under Section 148 dated of the Act dated 29. 07. 2022 and the Intimation letter for Notice under Section 148 of the Act in DIN and Notice No ITBA/AST/S/91/2022-23/1044356700(1), dated 30. 07. 2022 and the impugned Order passed under section 148A(d) of the Act in ITBA/COM/F/17/2022- 23/1044298746(1) dated 29.07.2022 issued by the Respondent- 1, for Assessment Year 2016- 17 in PAN AAACD7999Q, pending disposal of the WP.No.3902 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: 13.02.2023 made herein and upon hearing the arguments of SRI. VENKATRAM REDDY MANTUR Advocate for the Petitioner and Ms. SAPNA REDDY Advocate for the Respondents,

W.P.No.3907 of 2023

Between:

M/s. Dr. Reddy's Laboratories Limited, 8-2-337, Road No. 3, Banjara Hills, Hyderabad 500 034 PAN. AAACD7999Q Rep. by its Managing Director Mr. G V Prasad.

Petitioner

AND

1. The Assistant Commissioner of Income Tax, Circle - 8(1) Hyderabad, Telangana - 500 084.
2. The National Faceless Assessment Centre, 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 OF CERTIORARI or any other appropriate writ, order or direction to call for the records of the 1st Respondent and to quash Impugned manual Notice under Section 148 of the Act dated 31.07.2022 the Intimation letter in DIN and Notice No.ITBA/AST/M/148_1/2022-23/1044376363(1) dated 31.07.2022 and the impugned Order passed under section 148A(d) of the Act in ITBA/COM/F/17/2022-23/1044370107(1) dated 31.07.2022 issued by the Respondent-1 for Assessment Year 2015-16 in PAN. AAACD7999Q;

IA NO: 1 OF 2023:

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 grant stay of all further proceedings pursuant to the Impugned manual Notice under Section 148 of the Act dated 31.07.2022, the Intimation letter in DIN and Notice No. ITBA/AST/M/148_1/2022-23/1044376363(1) dated 31.07.2022 and the impugned Order passed under section 148A(d) of the Act in ITBA/COM/F/17/2022-23/1044370107(1) dated 31.07.2022 issued by the Respondent-1 for Assessment Year 2015-16 in PAN. AAACD7999Q, pending disposal of the WP.No.3907 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: 13.02.2023 made herein and upon hearing the arguments of SRI. VENKATRAM REDDY MANTUR Advocate for the Petitioner and Ms. SAPNA REDDY Advocate for the Respondents,

W.P.No.3936 of 2023

Between:

M/s. Dr. Reddy's Laboratories Limited., 8-2-337, Road No. 3, Banjara Hills, Hyderabad 500 034 PAN. AAACD7999Q Rep. by its Managing Director Mr. G V Prasad.

Petitioner

AND

1. The Assistant Commissioner of Income Tax, Circle - 8(1) Hyderabad, Telangana - 500 084.
2. The National Faceless Assessment Centre, 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 OF CERTIORARI or any other appropriate writ, order or direction to call for the records of the 1stRespondentand to quash Impugned manual Notice under Section 148 of the Act dated 31.07.2022, the Intimation letter in DIN and Notice No. ITBA/AST/M/148_1/2022-23/1044376378(1) dated 31.07.2022 and the impugned Order passed under section 148A(d) of the Income Tax Act, 1961 in ITBA/COM/F/17/2022-23/1044369833(1) dated 31.07.2022 issued by the Respondent-1 for Assessment Year 2014-15 in PAN. AAACD7999Q;

IA NO: 1 OF 2023:

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 grant stay of all further proceedings pursuant to the Impugned manual Notice under Section 148 of the Act dated 31.07.2022; the Intimation letter in DIN & Notice No: ITBA/AST/M/148_1/2022-23/1044376378(1) dated 31.07.2022 and the impugned Order passed under section 148A(d) of the Income Tax Act, 1961 in ITBA/COM/F/17/2022-23/1044369833(1) dated 31.07.2022 issued by the Respondent-1 for Assessment Year 2014-15 in PAN: AAACD7999Q, pending disposal of the WP.No.3936 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: 13.02.2023 made herein and upon hearing the arguments of SRI. VENKATRAM REDDY MANTUR Advocate for the Petitioner and Ms. SAPNA REDDY Advocate for the Respondents,

W.P.No.4073 of 2023

Between:

M/s. Dr. Reddy's Laboratories Limited, 8-2-337, Road No. 3, Banjara Hills, Hyderabad 500 034 PAN. AAACD7999Q Rep. by its Managing Director Mr. G V Prasad

Petitioner

AND

1. The Asst Commissioner of Income Tax, Circle - 8(1) Hyderabad, Telangana - 500 084.
2. The National Faceless Assessment Centre, 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 OF CERTIORARI or any other appropriate writ, order or direction to call for the records of the 1st Respondent and to quash Impugned manual Notice under Section 148 of the Act dated 31.07.2022. Intimation letter in DIN and Notice No. ITBA/AST/M/148_1/2022-23/1044376422(1) dated 31.07.2022 and the impugned Order passed under section 148A(d) of the Act in ITBA/COM/F/17/2022-23/1044369505(1) dated 31.07.2022 issued by the Respondent-1 for Assessment Year 2013-14 in PAN. AAACD7999Q;

IA NO: 1 OF 2023:

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 grant stay of all further proceedings pursuant to the Impugned manual Notice under Section 148 of the Act dated 31.07.2022. Intimation letter in DIN and Notice No.ITBA/AST/M/148_1/2022- 23/1044376422(1) dated 31.07.2022 and the impugned Order passed under section 148A(d) of the Act in ITBAJCOM/F/17/2022-23/1044369505(1) dated 31.07.2022 issued by the Respondent-1 for Assessment Year 2013-14 in PAN. AAACD7999Q, pending disposal of the WP.No.4073 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: 23.02.2023 made herein and upon hearing the arguments of SRI. VENKATRAM REDDY MANTUR Advocate for the Petitioner and Ms. SAPNA REDDY Advocate for the Respondents, the Court made the following.

ORDER:

List these matters after summer vacation on 03.07.2023.

Parties may exchange affidavits in the meanwhile.

Interim order passed earlier, if any, shall continue.

SD/- P. PADMANABHA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to SRI. A.V.A. SIVA KARTIKEYA, Advocate [OPUC].
2. One CC to SRI. V. ANEESH, Advocate [OPUC].
3. One CC to SRI. DUNDU MANMOHAN, Advocate [OPUC].
4. One CC to SRI. MAMILLA ASHWIN REDDY, Advocate [OPUC].
5. One CC to SRI. VIJAY KUMAR PUNNA, Advocate [OPUC].
6. One CC to M/s. G. NARENDRA CHETTY, Advocate [OPUC].
7. One CC to SRI. A.V. RAGHU RAM, Advocate [OPUC].
8. One CC to M/s. SHRADDHA GUPTA, Advocate [OPUC].
9. One CC to SRI. T. PRADYOTH, Advocate [OPUC].
10. One CC to M/s. CHALLA GUNARANJAN, Advocate [OPUC].
11. One CC to M/s R.S. ASSOCIATES, Advocate [OPUC].
12. One CC to M/s. Y. RATNAKAR, Advocate [OPUC].
13. One CC to Ms. K. UMA, Advocate [OPUC].
14. One CC to M/s. M. NAGA DEEPAK, Advocate [OPUC].
15. One CC to SRI. VENKATRAM REDDY MANTUR, Advocate [OPUC].
16. Two spare copies

ZEE

HIGH COURT

HCJ & NTRJ

DATED:28/02/2023

LIST THESE MATTERS AFTER SUMMER VACATION ON 03.07.2023.

ORDER

WRIT PETITION NOs: 35774, 39666, 39706, 40763, 44991, 45047, 18509, 33402, 33478, 34060, 34100, 34340, 34347, 34598, 34604, 34661, 34698, 34746, 34836, 36598, 36828, 36945, 37414, 37491, 37536, 37829, 38716 of 2022 AND 47, 3719, 3721, 3729, 3738, 3902, 3907, 3936 AND 4073 of 2023.

INTERIM ORDER EXTENDED