



2025:TSHC:48344-DB

[3489]

**IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD
(Special Original Jurisdiction)**

**MONDAY, THE FIRST DAY OF DECEMBER
TWO THOUSAND AND TWENTY FIVE**

PRESENT

**THE HONOURABLE SRI JUSTICE P.SAM KOSHY
AND**

THE HONOURABLE SRI JUSTICE SUDDALA CHALAPATHI RAO

WRIT PETITION NOS: 10421, 10433 AND 10450 OF 2014

W.P.No.10421 of 2014

Between:

M/s. Golden Palms Constructions, 5-4-187/3 and 4, III Floor, Soham Mansion, M.G. Road, Secunderabad- 500 003. Represented by its Managing Partner, Sourabh Modi, S/o Satish Modi, R/o. Plot No. 280, Road No. 25, Jubilee Hills, Hyderabad.

.....PETITIONER

AND

The Income Tax Officer, Ward-10(4), Income Tax Towers, A.G. Guards, Hyderabad.

.....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 issue appropriate writ, order or direction especially in the nature of writ of Mandamus declaring the impugned notice dated 19.3.2013 issued by the Respondent under Section 148 of the Income Tax Act, 1961 and consequently the re-assessment order dated 20.03.2014 passed by the Respondent as arbitrary, illegal and unlawful and set aside the same and, declare that the reopening of the assessment under Section 147/148 of the Income Tax Act, 1961 for the Assessment Year 2006-07 is illegal, arbitrary and unlawful.



I.A.NO:1 OF 2017 (WVMP. NO: 3334 OF 2017)

Between:

The Income Tax Officer, Ward-10(4), Income Tax Towers, A.G. Guards, Hyderabad.

....PETITIONER

AND

M/s. Golden Palms Constructions,, 5-4-187/3 and 4, III Floor, Soham Mansion, M.G. Road, Secunderabad- 500 003. Represented by its Managing Partner, Sourabh Modi, S/o Satish Modi, R/o. Plot No. 280, Road No. 25, Jubilee Hills, Hyderabad.

.....RESPONDENT

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 vacate interim order dated 4-04-2014 W.P.M.P.No. 13087 of 2014 in W.P.No. 10421 of 2014 in the interest of justice.

I.A.NO:2 OF 2014 (WPMP. NO: 15299 OF 2014)

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 accept the fixed deposit certificate and title deeds of land along with villas constructed on it as compliance to the interim directions of this Hon'ble Court dated 04.04.2014 passed in WPMP No. 13087 of 2014 in WP No. 10421 of 2014 for the assessment year 2006-2007 instead of furnishing of bank guarantee.

I.A.NO:3 OF 2014(WPMP. NO: 35011 OF 2014)

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 permit the Petitioner to furnish the bank guarantee for an amount of Rs. 50.00 lakhs obtained from Syndicate Bank, R.P.Road Branch, Secunderabad in compliance with the orders of this Hon'ble Court passed in WPMP No. 13087 of 2014 dated 04.04.2014 and grant stay of order of re-assessment dated



2025:TSHC:48344-DB

20.03.2014 issued by the Respondent under section 148 r.w.s 143(3) of the Income Tax Act, 1961 for the Assessment year 2006-07, pending disposal of WP No. 10421 of 2014 on the file of the High Court.

I.A.NO:1 OF 2014(WPMP. NO: 13087 OF 2014)

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 pursuant to order of reassessment dated 20.03.2014 issued by the Respondent under Section 148 r.w.s. 143(3) of the Income Tax Act, 1961 for the Assessment Year 2006-07.

Counsel for the Petitioner : SRI CH.PUSHYAM KIRAN

Counsel for the Respondents : Ms BOKARO SAPNA REDDY (SENIOR SC INCOME TAX)

W.P.NO:10433 OF 2014

Between:

M/s. Golden Palms Constructions, 5-4-187/3 and 4, III Floor, Soham Mansion, M.G.Road, Secunderabad - 500 003. Represented by its Managing Partner, Sourabh Modi, S/o Satish Modi, R/o. Plot No.280, Road No.25, Jubilee Hills, Hyderabad.

.....PETITIONER

AND

The Income Tax Officer, Ward-10(4), Income Tax Towers, A.C.Guards, Hyderabad.

.....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 issue appropriate writ, order or direction especially in the nature of writ of Mandamus declaring the impugned notice dated 19.03.2013 issued by the Respondent under Section 148 of the Income Tax Act, 1961 and consequently the re-assessment order dated 13.03.2014 passed by the Respondent as arbitrary, illegal and unlawful and set aside the same and, declare that the



reopening of the assessment under Section 147/148 of the Income Tax Act, 1961 for the Assessment Year 2008-09 is illegal, arbitrary and unlawful.

I.A.NO:1 OF 2014 (WPMP.NO:13100 OF 2014)

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 pursuant to order of re-assessment dated 13.03.2014 issued by the Respondent under Section 148 r.w.s. 143(3) of the Income Tax Act, 1961 for the Assessment Year 2008-09.

I.A.NO:2 OF 2014 (WPMP.NO:15297 OF 2014)

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 accept the fixed deposit certificate and title deeds of land along with villas constructed on it as compliance to the interim directions of this Hon'ble Court dated 04.04.2014 passed in WPMP No. 13100 of 2014 in WP No. 10433 of 2014 for the assessment year 2008-2009 instead of furnishing of bank guarantee.

I.A. NO: 3 OF 2014(WPMP. NO: 36005 OF 2014)

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 permit the Petitioner to furnish the bank guarantee for an amount of Rs. 49.00 lakhs obtained from Syndicate Bank, R.P.Road Branch, Secunderabad in compliance with the orders of this Hon'ble Court passed in WPMP No. 13100 of 2014 dated 04.04.2014 and grant stay of order of RE-assessment dated 13.03.2014 issued by the Respondent under section 148 r.w.s 143(3) of the Income Tax Act, 1961 for the Assessment year 2008-09, pending disposal of writ petition.No.10433 of 2014.



I.A.NO:1 OF 2017 (WVMP.NO:3322 OF 2017)

Between:

The Income Tax Officer, Ward-10(4), Income Tax Towers, A.C.Guards, Hyderabad.

.....PETITIONER

AND

M/s. Golden Palms Constructions, 5-4-187/3 and 4, III Floor, Soham Mansion, M.G.Road, Secunderabad - 500 003. Represented by its Managing Partner, Sourabh Modi, S/o Satish Modi, R/o. Plot No.280, Road No.25, Jubilee Hills, Hyderabad.

.....RESPONDENT

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 vacate interim order dated 04-04-2014 W.P.M.P.No. 13100 of 2014 in WP No. 10433 of 2014 in the interest of justice.

Counsel for the Petitioner : SRI CH.PUSHYAM KIRAN

Counsel for the Respondent : Ms. BOKARO SAPNA REDDY (SENIOR SC INCOME TAX)

W.P.NO: 10450 OF 2014

Between:

M/s. Golden Palms Constructions,, 5-4-187/3 and 4, III Floor, Soham Mansion, M.G. Road, Secunderabad- 500 003. Represented by its Managing Partner, Sourabh Modi, S/o Satish Modi, R/o. Plot No. 280, Road No. 25, Jubilee Hills, Hyderabad.

.....PETITIONER

AND

The Income Tax Officer, Ward-10(4), Income Tax Towers, A.C. Guards, Hyderabad.

.....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 issue appropriate writ, order or direction especially in the nature of writ of Mandamus declaring the impugned notice dated 19.03.2013 issued by the Respondent under Section 148 of the Income Tax Act, 1961 and consequently



the re-assessment order dated 20.03.2014 passed by the Respondent as arbitrary, illegal and unlawful and set aside the same and, declare that the reopening of the assessment under Section 147/148 of the Income Tax Act, 1961 for the Assessment Year 2007-08 is illegal, arbitrary and unlawful.

I.A.NO:2 OF 2014(WPMP. NO: 15298 OF 2014)

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 accept the fixed deposit certificate and title deeds of land along with villas constructed on it as compliance to the interim directions of this Hon'ble Court dated 04.04.2014 passed in WPMP No. 13118 of 2014 in WP No. 10450 of 2014 for the assessment year 2007-2008 instead of furnishing of bank guarantee.

I.A.NO:1 OF 2014(WPMP. NO: 13118 OF 2014)

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 pursuant to order of reassessment dated 20.03.2014 issued by the Respondent under Section 148 r.w.s. 143(3) of the Income Tax Act, 1961 for the Assessment Year 2007-08.

I.A.NO:3 OF 2014(WPMP. NO: 35519 OF 2014)

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 permit the Petitioner to furnish the bank guarantee for an amount of Rs. 98.00 lakhs obtained from IDBI Bank, Banjara Hills branch, Hyderabad in compliance with the orders of this Hon'ble Court passed in WPMP No. 13118 of 2014 dated 04.04.2014 and grant stay of order of re-assessment dated 20.03.2014 issued by the Respondent under section 148 r.w.s 143(3) of the Income Tax Act, 1961 for the Assessment year 2007-08, pending disposal of WP No. 10450 of 2014 on the file of the High Court.



2025:TSHC:48344-DB

I.A.NO:1 OF 2017 (WVMP.NO:3321 OF 2017)

Between:

The Income Tax Officer, Ward-10(4), Income Tax Towers, A.C. Guards, Hyderabad.

....PETITIONER

AND

M/s. Golden Palms Constructions,, 5-4-187/3 and 4, III Floor, Soham Mansion, M.G. Road, Secunderabad- 500 003. Represented by its Managing Partner, Sourabh Modi, S/o Satish Modi, R/o. Plot No. 280, Road No. 25, Jubilee Hills, Hyderabad.

.....RESPONDENT

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 vacate interim order dated 4-04-2014 W.P.M.P.No. 13118 of 2014 in W.P.No. 10450 of 2014 in the interest of justice.

Counsel for the Petitioner : SRI CH.PUSHYAM KIRAN

Counsel for the Respondent : Ms. BOKARO SAPNA REDDY (SENIOR SC INCOME TAX)

The Court made the following COMMON ORDER



IN THE HIGH COURT FOR THE STATE OF TELANGANA AT YDERABAD
THE HONOURABLE SRI JUSTICE P.SAM KOSHY
AND
THE HONOURABLE SRI JUSTICE SUDDALA CHALAPATHI RAO
WRIT PETITION Nos.10421, 10433 and 10450 of 2014

Date:01.12.2025

Between:-

M/s.Golden Palms Constructions, rep.by its Managing Partner,
Sourabh Modi, S/o.Satish Modi, R/o.Plot No.280, Road No.25,
Jubilee Hills, Hyderabad.

...Petitioner

And

The Income Tax Officer,
Ward-10(4), Income Tax Towers,
A.C.Guards, Hyderabad.

...Respondent

COMMON ORDER (per Hon'ble Sri Justice P.Sam Koshy)

Heard Mr.S.Ravi, learned Senior Counsel appearing for
Mr.Ch.Pushyam Kiran, learned counsel for the petitioner and
Ms.B.Sapna Reddy, learned Senior Standing Counsel for the
Income Tax Department, for the respondent and perused the
record.

2. The instant are the three petitions which are filed assailing
the original of the assessment by the Income Tax Department.

3. Today, when the matters are taken-up for hearing, learned
Senior Counsel appearing for the petitioner submits that the issue



raised in the instant batch of writ petitions is no longer *res integra*, as this Court itself in identical batch of ITTA Nos.167 of 2012, 229 and 230 of 2016 all of which stood decided on 21.05.2025 stands decided against the Revenue. The said judgment stands reported in [2025]175 taxmann.com.76 (Telangana).

4. The aforesaid contention of learned Senior Counsel is not disputed by the learned Standing Counsel for the Income Tax Department. Nonetheless, she only raises an objection that the judgment relied upon were those which have been decided exercising the appellate jurisdiction by the High Court, whereas, here the petitioner without availing the remedy of appeal has straightaway resorted to the writ jurisdiction.

5. Given the fact that the issue stands already answered by the High Court on merits, we do not find any good reason as to why the present batch of writ petitions should not be allowed on similar terms. So far as the objection of the petitioner having not availed the statutory remedy of appeal, we are of the considered opinion that said objection to be considered after more than eleven years would not be justifiable at this juncture. It ought to have been considered at the threshold, when



the writ petitions came up for hearing more than a decade ago. The said objection of the Standing Counsel thus stands overruled.

6. We are inclined to allow this batch of writ petitions and the impugned order of assessment under challenge in all these writ petitions stands set aside and quashed.

7. The Writ Petitions stand allowed in terms of the order dated 21.05.2025 passed by this Court in the aforesaid ITTA Nos.167 of 2012 and batch. No costs.

Consequently, miscellaneous petitions pending, if any, shall stand closed.

That Rule Nisi has been absolute as above.

Witness the Hon'ble the Chief Justice APARESH KUMAR SINGH, on this Monday, the First day of December, Two Thousand and Twenty five.

//TRUE COPY//

**SD/-M. OSMAN ALI BAIG
ASSISTANT REGISTRAR**

SECTION OFFICER

To

1. The Income Tax Officer, Ward-10(4), Income Tax Towers, A.C. Guards, Hyderabad.
2. One CC to SRI CH.PUSHYAM KIRAN, Advocate [OPUC]
3. One CC to Ms. BOKARO SAPNA REDDY (SENIOR SC INCOME TAX) Advocate [OPUC]
4. Two CD Copies

SA

BS

pmg.



2025:TSHC:48344-DB

HIGH COURT

DATED:01/12/2025

COMMON ORDER

**WP.Nos.10421, 10433
AND 10450 of 2014**



ALLOWING OF THE

WRIT PETITIONS WITHOUT COSTS.

⑥ P.M.C.
24/12/25