

IN THE HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD
 MONDAY, THE SIXTH DAY OF OCTOBER
 TWO THOUSAND AND TWENTY FIVE

:PRESENT:

THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH
 AND
 THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION Nos: 29994, 30017, 30030, 30035, 30085, 30095, 30097, 30112
 AND 128 OF 2025 AND 32090 OF 2024

WP.NO. 29994 OF 2025

Between:

Madhusudhana Kannaiah, S/o. ChengalrayuluKannaiah, Aged about 49 years, Occ. Business, Having 202 New Vasavi Nagar, Sai Baba Temple, Karkhana, Tirumalagiri, Hyderabad - 500015, Telangana, India Pan No. AHVPK9506B

Petitioner

AND

1. Income Tax Officer,, Ward 10 (1), Hyderabad IT Tower, Ac Guards, Masab Tank, Hyderabad, Telangana, 500004
2. The Principal Commissioner of Income Tax I,, Hyderabad Income Tax Towers, AC Guards, Masab Tank, Hyderabad, 500004
3. The National Faceless Assessment Centre, Income Tax Department Ministry of Finance Govt. of India, New Delhi.
4. Union of India, Ministry of Finance Rep. by its Secretary, 166-B North Block, 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 (i) To Issue a Writ, Order or Direction, more particularly, one, in the nature of Writ of Mandamus, declaring the action of the Respondent No. 2 in passing an Order dated 20.04.2022 u/s. 148A(d), Notice u/s. 148 dated 20.04.2022 calling for income for A.Y. 2015-16 and passing of Assessment Order u/s 147 r/w Section 144 and Section dated 12.03.2024 as illegal, arbitrary, bad in law and violative of Articles 14, 19 and 265 of the Constitution of India.

(ii) Set aside the Order dated 20.04.2022 u/s. 148A(d), Notice u/s. 148 dated 20.04.2022 calling for income for A.Y. 2015-16 and Assessment Order passed u/s 147 r/w Section 144 and Section dated 12.03.2024 and any consequent proceedings as lacking in jurisdiction;

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and upon hearing the arguments of SRI

POLKAMPALLY PAVAN KUMAR RAO Advocate for the Petitioner, Ms. BOKARO SAPNA REDDY (SENIOR SC INCOME TAX) for the Respondents.

WRIT PETITION NO: 30017 OF 2025

Between:

Gradiente Infotainment Limited, Flat No.306, Road No.12, 3rd Floor, May Fair Gardens, Banjara Hills, Hyderabad 500034, Telangana Rep. by its Director Vimal Raj Mathur

Petitioner

AND

1. The National Faceless Assessment Center, Income-tax Department, New Delhi, India
2. Commissioner of Income Tax, Center Circle-1(2), Hyderabad
3. The Assessment Unit, Income Tax Department Ministry of Finance, Government of 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, order or direction more particularly in the nature of a Writ of Mandamus declaring the order under Section 148A(3) dated 27.06.2025 bearing DIN and Notice No.ITBA/AST/F/148A/2025-26/1077942177(1), and the consequent notice dated 27.06.2025 u/s 148 bearing DIN and Notice No. ITBA/ AST//148-1/2025-26/1077942525(1)for the assessment year 2021-22 as being void, illegal, arbitrary, without jurisdiction, violative of Article 14 of the Constitution of India and consequently set aside the same.

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay all further proceedings consequent to the notice dated 27.06.2025 u/s 148 bearing DIN and Notice No.ITBA/AST/S/148 1/2025- 26/1077942525(1), pending disposal of WP 30017 of 2025, 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 upon hearing the arguments of SRI KAILASH NATH P S S Advocate for the Petitioner, SRI SRINARAYANA TOSHNIWAL, Counsel representing SRI N. PRAVEEN REDDY (SENIOR SC FOR IT DEPT for the Respondents.

WRIT PETITION NO: 30030 OF 2025

Between:

Srinidhi Enterprises, Rep by its Partner, Mrs.Susmitha Vemuri, Plot No 28, Flat No 3, Sri Lakshmi Residency, ShantiNagar Madina Guda,Miyapur, Hyderabad, Telangana- 500049

AND

1. Assessment Unit, Income Tax Department, National e-Assessment Center, Room No.401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi-110 003.
2. Income Tax Officer, Ward-8(1), IT Towers, AC Guards, Masab Tank, Hyderabad-500004
3. Principal Chief Commissioner of Income Tax, Andhra Pradesh and Telangana, Hyderabad 10-2-3, Room No.922, 9th Floor, IV Block, IT Towers, AC Guards, Hyderabad-500 004.
4. Union of India, Rep. by its Secretary, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, 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 - a. declaring the notice under Section 148A(b) dated 24.01.2024, Order under Section 148A(d) dated 12.03.2025 and Notice under Section 148 of the Income Tax Act, 1961, dated 13.03.2025, passed by 2nd Respondent for the assessment year 2020-21 as being without jurisdiction and contrary to faceless assessment procedure laid down in Section 144B of the Income Tax Act 1961 and consequently.

b. to set-aside the consequential proceedings in demand assessment order under Section 147 dated 27.01.2025 and penalty proceedings under Section 272A(2)(d) dated 13.05.2025 issued by the 1st Respondent for the assessment year 2020-21 as being without Jurisdiction, arbitrary, illegal, bad in law, void-ab-initio, apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India and contrary to faceless assessment procedure laid down in Section 144B of the Income Tax Act 1961 and consequently set-aside the same in the interests of justice;

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to grant stay of all further proceedings, including any recovery, pursuant to the impugned notice under Section 148A(b) dated 24.01.2024, order under Section 148A(d) dated 12.03.2025 and notice under Section 148 dated 13.03.2025 issued by the 2nd Respondent, under Section 147 read with Sections 144 and 144B of the Income Tax Act, 1961 for the assessment year 2020-21 and demand order dated 27.01.2025 and penalty proceedings dated 13.05.2025, pending disposal of WP 30030 of 2025, 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 upon hearing the arguments of SRI AKRUTI AGARWAL Advocate for the Petitioner, Ms. J. SUNITHA, Senior Standing Counsel for the Respondents.

WRIT PETITION NO: 30035 OF 2025

Between:

Nitin Navandher, S/o Gopikishan Navandher, Aged About 44 Years, Occ - Business, R/ o. 4-3-246 A Gujrathi Lane , Sultan Bazar Kothi, Hyderabad 500095, Telangana AEIPN0872R

Petitioner

AND

1. Assistant Commissioner of Income Tax, Circle 12 (1), Hyderabad, Aaykar Bhawan, Opposite LB Stadium, Basheer Bagh, Hyderabad, Telangana - 500004
2. The Principal Commissioner of Income Tax 1, Hyderabad 10th Floor, C Block, IT Towers, AC Guards, Hyderabad-500 004
3. The National Faceless Assessment Centre, Income Tax Department Ministry of Finance Govt. of India, New Delhi.
4. Union of India, Ministry of Finance Rep. by its Secretary, 166-B North Block, 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

i. Issue a Writ, Order or Direction more particularly, one, in the nature of Writ of Mandamus, declaring the action of the Respondent No. 1 in issuing a Notice u/s. 148 dated 27.06.2025 calling for Return of Income for A.Y. 2021- 22 as illegal, arbitrary, bad in law and violative of Articles 14, 19 and 265 of the Constitution of India,

ii. Set aside the Notice issued by Respondent No.1 u/s. 148 of Income Tax Act, 1961 dated 27.06.2025 calling for the Return of Income of the Petitioner for A.Y.2021- 22 and any consequent proceedings as lacking in jurisdiction;

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to grant an interim stay on the operation of the Notice issued u/s. 148 of the Act dated 27.06.2025 calling for income for A.Y. 2021- 22, and further stay all consequential proceedings initiated or contemplated by the Respondents, pending disposal of WP 30035 of 2025, 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 upon hearing the arguments of SRI POLKAMPALLY PAVAN KUMAR RAO Advocate for the Petitioner, Ms. BOKARO SAPNA REDDY (SENIOR SC INCOME TAX) for the Respondents.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and upon hearing the arguments of SRI THANNERU CHAITANYA KUMAR Advocate for the Petitioner, Ms. BOKARO SAPNA REDDY, Senior Standing Counsel for respondents.

WRIT PETITION NO: 30095 OF 2025

Between:

Sri Venkateshwara Swamy Devasthanam, Rep. by Executive Officer Kuruma Ramanjaneyulu S/o. Kuruma Sanjanna Aged about 57 years, Occupation. Executive officer, R/o. Srinivasapuram Chikkadapally Hyderabad 500020 Telangana, India PAN. AAATS7389G, Assessment Year. 2020-21

Petitioner

AND

1. Assessment Unit, National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi -110 003.
2. The Income Tax Officer, Ward 4(1), Hyderabad, I T TOWER, AC Guards, Masab Tank, Hyderabad-500004, Telangana,
3. Union of India, Represent by Secretary, Ministry of Finance North Block, 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 an appropriate writ, order or direction more particularly one in the nature of WRIT OF MANDAMUS holding that the notice issued (JAO) by 2nd Respondent under section 148 Dated. 12/03/2024 vide DIN No. ITBA/AST/S/148 1/2023-24/1062465732(1) for the Assessment Year 2020-21 and the consequential order passed by the 1st respondent u/s. 147 r.w.s 144 read with section 144B of the income-tax Act Date of Order 11/02/2025, DIN. ITBA/AST/S/147/2024-25/1073176121(1) for the Assessment Year 2020-21, as arbitrary, illegal, bad in law, void ab initio, violation of principles of natural justice apart from violation of Articles 14, 19 (1)(g) and 265 of Constitution of India apart from being violative of provisions of section 148A and section 149 of the Act and also contrary to the circular issued by CBDT and provisions of section 151A of the Act, and consequently set aside the order passed by 1st Respondent u/s. 147 r.w.s 144 read with section 144B of the Income-tax Act Date of Order 11/02/2025, DIN. ITBA/AST/S/147/2024-25/1073176121(1) for the Assessment Year 2020-21 and all consequential proceedings pursuant there to;

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay all further proceedings, including any recovery, pursuant to the order passed by the 1st Respondent u/s. 147 r.w.s 144 read with section 144B of the Income-tax Act Date of Order 11/02/2025, DIN. ITBAJAST/S/147/2024-25/1073176121(1) for the

Assessment Year 2020-21 and stay of Demand notice under section 156 Dated. 11/02/2025 vide DIN No: ITBA/AST/S/156/2024-25/1073183215(1) for the Assessment Year 2020-21, pending disposal of WP 30095 of 2025, 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 upon hearing the arguments of SRI THANNERU CHAITANYA KUMAR Advocate for the Petitioner, Ms. BOKARO SAPNA REDDY, Senior Standing Counsel for respondents.

WRIT PETITION NO: 30097 OF 2025

Between:

Sri Venkateshwara Swamy Devasthanam,, Rep.by Executive officer Kuruma Ramanjaneyulu S/o. Kuruma Sanjanna Aged about 57 years, Occupation. Executive officer, R/o. Srinivasapuram Chikkadapally Hyderabad 500020 Telangana, India PAN.AAATS7389G, Assessment Year. 2016-17

Petitioner

AND

1. Assessment Unit,, National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi - 110 003.
2. The Income Tax officer,, Ward 4(1), Hyderabad IT TOWER, AC Guards, Masab Tank, Hyderabad-500004, Telangana,
3. Union of India, Represented by Secretary, Ministry of Finance, North Block, 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 an appropriate, writ, order or direction more particularly one in the nature of WRIT OF MANDAMUS holding that the notice issued (JAO) by 2ndRespondent under section 148 Dated. 27.03.2023 vide DIN No. ITBA/AST/S/148_1/2022-23/1051425687(1)for the Assessment Year 2016-17and the consequential order passed by the 1st respondent u/s. 147 r.w.s 144 read with section 144Bof the Income-tax Act Date of Order 16.02.2024, DIN. ITBA/AST/S/147/2023-24/1061041121(1)for the Assessment Year 2016-17, as arbitrary, illegal, bad in law, void ab initio, violation of principles of natural justice apart from violation of Articles 14, 19 (1)(g) and 265 of constitution of India apart from being violative of provisions of section 148Aand section 149 of the Act and also contrary to the circular issued by CBDT and provisions of section 15.1A of the Act, and consequently set aside the order passed by 1st Respondent u/s. 147 r.w.s 144 read with section 144B of the Income-tax Act Date of Order 16.02.2024, DIN. ITBA/AST/S/147/2023-24/1061041121(1) for the Assessment Year 2016-17and all consequential proceedings pursuant thereto,

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay all further proceedings, including any recovery, pursuant to the order passed by the 1st Respondent u/s. 147 r.w.s 144 read with section 144B of the Income-tax Act Date of Order 16.02.2024, DIN. ITBA/AST/S/147/2023-24/1061041121(1) for the Assessment Year 2016-17 and stay of Demand notice under section 156 Dated. 16.02.2024 vide DIN No. ITBA/AST/S/156/2023-24/1061041512(1) for the Assessment Year 2016-17, pending disposal of WP 30097 of 2025, 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 upon hearing the arguments of SRI THANNERU CHAITANYA KUMAR Advocate for the Petitioner, Ms. BOKARO SAPNA REDDY, Senior Standing Counsel for respondents.

WRIT PETITION NO: 30112 OF 2025

Between:

Mr. Kyasa Harieshwar, S/o. Mr. K Srinivas Rao, aged 37 years, Occ-Business, R/o. H No 3 - 2 -324/326, Soma Sundharam Street, Secunderabad, Hyderabad-500003, Telangana, India.

Petitioner

AND

1. The Assistant Commissioner of Income Tax, Circle 6(1), Hyderabad, IT Tower, AC Guards, Masab Tank Hyderabad - 500004, Telanagna.
2. Assessment Unit, Income Tax Department, National e- Assessment Center, New Delhi, Room No.- 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi - 110 003.
3. Addl. Commissioner of Income -Tax, Range- 6, Hyderabad, Income Tax Towers, AC Guards, Masab Tank, 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 that the Notice issued by the 1st Respondent, u/s 148 of the Income Tax Act, 1961, dated 30.06.2025, bearing DIN.- ITBA/AST/S/148_1/2025-26/1078008061(1) for the Assessment Year 2021 - 22, as arbitrary, illegal, bad in law, 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 to consequently set aside the same in the interests of justice;

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay all further proceedings, including any recovery, pursuant to the notice u/s 148 of the Act, dated 30.06.2025, issued by the 1st Respondent, vide DIN and Notice- ITBA/AST/S/148_1/2025-26/1078008061(1), for the Assessment Year 2021 - 22, pending disposal of WP 30112 of 2025, 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 upon hearing the arguments of Ms. SYEDA SAJIDA SAMAREEN FATIMA, Counsel representing SRI AKSHAY MANTRI Advocate for the Petitioner, Ms. BOKARO SAPNA REDDY, Senior Standing Counsel for respondents.

WRIT PETITION NO: 128 OF 2025

Between:

Large Seized Cooperative Society Limited, Pothangal, Kotagiri, Nizamabad, Telangana State-503207 represented by its Secretary, Pitla Shivaji S/o. Late Bhumanna, Age.43 years, Occ. Secretary of Large Size Co-operative Society Ltd, R/o. Hangarga Village, Pothangal Mandal, Nizamabad District, Telangana State -503207.

Petitioner

AND

1. The Union of India, Ministry of Finance, represented by its Principal Secretary, Income Tax Department, Secretariat, New Delhi-
2. The Commissioner of Income Tax (Appeals),, Income Tax Department, National Faceless Appeal Centre (NFAC)
3. The Income Tax Officer,, Ward-1, Nizamabad
4. The Income Tax Officer, Ward No 7(1), Hyderabad
5. Additional Commissioner of Income Tax,, Karimnagar Range, Karimnagar,

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 Writ or order issued by respondent No.2 more particularly one in nature of writ of Mandamus declaring the rectification order imposing penalty under section 154 read with section 271(1)(c) of income tax act in order passed under section 250 of income tax act, 1961 while dismissing the appeal bearing Proceedings DIN and Order No ITBA/NFAC/S/ 250/2024-25/1069852140(1) Dated 22-10-2024 without first serving Show Cause Notice Dated 15-3-2022 in continuation of Un-served Show Cause Notice Dated 26-3-2021 is beyond the period of limitation, want of Jurisdiction, in gross violation of Principles Natural Justice, lack or improper exercise of jurisdiction, Misapplication of Mind, assign adequate reasons, contrary to record besides procedural irregularities complete defiance of the law laid down by the Hon'ble Supreme court and High courts specially when the question of principles of Natural Justice is in question consequently set aside Proceedings DIN and Order No

ITBA/NFAC/S/ 250/2024-25/1069852140(1) Dated 22-10-2024 the same in the interest of justice.

IA NO: 1 OF 2024

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 light of the demand of penalty raised through Proceedings DIN and Order No ITBA/NFAC/S/ 250/2024-25/1069852140(1) Dated 22-10-2024 against the petitioners society, pending disposal of WP 128 of 2025, 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 upon hearing the arguments of SRI M GOVIND REDDY Advocate for the Petitioner, Ms. J. SUNITHA, Senior Standing Counsel for respondents.

WRIT PETITION NO: 32090 OF 2024

Between:

Large Seized Cooperative Society Limited, Pothangal, Kotagiri, Nizamabad, Telangana State-503207 represented by its Secretary,. Pitla Shivaji S/o. Late Bhumanna, Age.43 years, Occ. Secretary of Large Size Co-operative Society Ltd, R/o. Hangarga Village, Pothangal Mandal, Nizamabad District, Telangana State -503207

Petitioner

AND

1. The Union of India, Ministry of Finance, represented by its Principal Secretary, Income Tax Department, Secretariat, New Delhi.
2. The Commissioner of Income Tax, (Appeals), Income Tax Department, National Faceless Appeal Centre (NFAC).
3. The Income Tax Officer, Ward-1, Nizamabad.
4. The Income Tax Officer, Ward No 7(1), Nampally, 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 Writ or order more particularly one in nature of writ of Mandamus declaring the unserved Show Cause Notice Dated 15-3-2022 through Proceedings DIN and Notice No ITBA/AST/F/144(SCN)/2021-22/1040740489(1) raised by the Respondent no 3 apparently in continuation of Show cause Notice Dated 26-3-2021 raised by the Respondent No. 4 U/Sec 148 through Proceedings DIN and Notice No. ITBA/AST/S/148/2020-2021/1031795333(1) followed by un-served Assessment Order Dated 28-3-2022 through Proceedings DIN and Notice No ITBA/AST/S/147/2021-22/1041834481(I) passed by Respondent no 3 besides the order passed the respondent No.2 in dismissing the appeal dated 22-10-2024 through Proceedings DIN and Order No ITBA/NFAC/S/250/2024-

25/10698550152(1) as arbitrary, illegal, contrary to the record, lack/want of Jurisdiction besides Lack of Authority or Authorization beyond the period of limitation above all in Gross Violation of Principles of Natural Justice amounting to Nullity and Non-Est;

IA NO: 1 OF 2024

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 light of the demand raised through Proceedings DIN and Notice No ITBA/AST/S/156/2021- 22/1041869569(1) against the petitioners society pending disposal of WP 32090 of 2024, on the file of the High Court.

IA NO: 2 OF 2024

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 light of the impugned order Dated 22-10-2024 through Proceedings DIN and Order No ITBA/NFAC/S/250/2024-25/10698550152(1) against the petitioners society, pending disposal of WP 32090 of 2024, 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 upon hearing the arguments of SRI M GOVIND REDDY Advocate for the Petitioner, Ms. J. SUNITHA, Senior Standing Counsel for respondents, the Court made the following.

ORDER

Mr. Kailash Nath P.S.S., learned counsel for the petitioner in W.P.No.30017 of 2025.

Mr. Thanneru Chaitanya Kumar, learned counsel for the petitioners in W.P.Nos.30085, 30095 and 30097 of 2025.

Ms. Syeda Sajida Samareen Fatima, learned counsel representing Mr. Akshay Mantri, learned counsel for the petitioner in W.P.No.30112 of 2025.

Mr. M.Govind Reddy, learned counsel for the petitioners in W.P.Nos.32090 of 2024 and 128 of 2025.

Ms. Bokaro Sapna Reddy, learned Senior Standing Counsel, learned Senior Standing Counsel for Income Tax Department in W.P.Nos.29994, 30035, 30085, 30095 and 30097 of 2025.

Mr. Srinarayan Toshniwal, learned counsel representing Mr. N.Praveen Reddy, learned Senior Standing Counsel for Income Tax Department in W.P.No.30017 of 2025.

Ms. J.Sunitha, learned Senior Standing Counsel for Income Tax Department in W.P.Nos.32090 of 2024 and 128 and 30030 of 2025.

Learned Senior Standing Counsel appearing for the Income Tax Department are allowed time to seek instructions and file counter affidavits.

List these cases on 16.10.2025 along with W.P.No.23491 of 2025.

In the meantime, all further proceedings pursuant to the impugned orders/impugned notices shall remain stayed.

Sd/- P.PONNA KRISHNA
ASSISTANT REGISTRAR

//TRUE COPY//


SECTION OFFICER

To,

1. Income Tax Officer,, Ward 10 (1), Hyderabad IT Tower, Ac Guards, Masab Tank, Hyderabad, Telangana, 500004
2. The Principal Commissioner of Income Tax I,, Hyderabad Income Tax Towers, AC Guards, Masab Tank, Hyderabad, 500004
3. The National Faceless Assessment Centre, Income Tax Department Ministry of Finance Govt. of India, New Delhi.
4. Union of India, Ministry of Finance Rep. by its Secretary, 166-B North Block, New Delhi - 110 001.
5. Commissioner of Income Tax, Center Circle-1(2), Hyderabad
6. The Assessment Unit, Income Tax Department Ministry of Finance, Government of India
7. Assessment Unit, Income Tax Department, National e-Assessment Center, Room No.401, 2ndFloor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi-110 003.
8. Income Tax Officer, Ward-8(1), IT Towers, AC Guards, Masab Tank,Hyderabad-500004
9. Principal Chief Commissioner of Income Tax, Andhra Pradesh and Telangana, Hyderabad 10-2-3, Room No.922, 9th Floor, IV Block, ITTowers, AC Guards,Hyderabad-500 004.
10. Assistant Commissioner of Income Tax, Circle 12 (1), Hyderabad, Aaykar Bhawan, Opposite LB Stadium, Basheer Bagh, Hyderabad, Telangana - 500004
11. The Principal Commissioner of Income Tax 1, Hyderabad 10th Floor, C Block, IT Towers, AC Guards, Hyderabad-500 004
12. The Income Tax officer,, Ward 4(1), Hyderabad I T TOWER, AC Guards, Masab Tank, Hyderabad-500004, Telangana.
13. Assessment Unit,, National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi - 110 003.
14. The Assistant Commissioner of Income Tax, Circle 6(1) Hyderabad, IT Tower,AC Guards, Masab Tank Hyderabad - 500004, Telangana.

15. Addl. Commissioner of Income -Tax, Range- 6, Hyderabad, Income Tax Towers, AC Guards, Masab Tank, Hyderabad - 500 004, Telangana.
16. The Commissioner of Income Tax (Appeals),, Income Tax Department, National Faceless Appeal Centre (NFAC)
17. The Income Tax Officer,, Ward-1, Nizamabad
18. The Income Tax Officer, Ward No 7(1), Hyderabad
19. Additional Commissioner of Income Tax,, Karimnagar Range, Karimnagar,
20. The Commissioner of Income Tax, (Appeals), Income Tax Department, National Faceless Appeal Centre (NFAC). (RR 1 to 20 by RPAD)
21. One CC to SRI. POLKAMPALLY PAVAN KUMAR RAO Advocate [OPUC]
22. One CC to SRI KAILASH NATH P S S Advocate [OPUC]
23. One CC to SRI AKRUTI AGARWAL Advocate [OPUC]
24. One CC to SRI THANNERU CHAITANYA KUMAR Advocate [OPUC]
25. One CC to Ms. SYEDA SAJIDA SAMAREEN FATIMA, Advocate [OPUC]
26. One CC to SRI M GOVIND REDDY Advocate [OPUC]
27. One spare copy

HIGH COURT

HCJ
&
GMMJ

DATED:06/10/2025

List these cases on 16.10.2025 along with W.P.No.23491 of 2025.

ORDER

W.P. Nos: 29994, 30017, 30030, 30035, 30085, 30095, 30097, 30112 AND 128 OF
2025 AND 32090 OF 2024

STAY

