

HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD

THURSDAY, THE THIRTEENTH DAY OF NOVEMBER

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: 32090 OF 2024 AND 128 OF 2025

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.No.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.No.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 the order of the High Court dated: 18.11.2024, 06.10.2025 and 16.10.2025 made herein and upon hearing the arguments of SRI. M. GOVIND REDDY Advocate for the Petitioner, SRI. N. BHUJANGA RAO (DEPUTY SOLICITOR GENERAL OF INDIA) Advocate for the Respondent No.1 and Ms. J. SUNITHA Advocate for the Respondent Nos.2 to 4,

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.No.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 the order of the High Court dated: 06.10.2025 and 16.10.2025 made herein and upon hearing the arguments of SRI. M. GOVIND REDDY Advocate for the Petitioner, SRI. N. BHUJANGA RAO (DEPUTY SOLICITOR GENERAL OF INDIA) Advocate for the Respondent No.1 and Ms. J. SUNITHA Advocate for the Respondent Nos.2 to 5, the Court made the following.

ORDER:

At the request made on behalf of learned counsel for the petitioner for an adjournment on the ground that the arguing counsel is unwell and with the consent of the learned counsel for the other side, list these cases after one week.

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

//TRUE COPY//

Sd/- AHMED ABDULLA KHAN
ASSISTANT REGISTRAR


SECTION OFFICER

To,

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

HIGH COURT

HCJ & GMMJ

DATED:13/11/2025

LIST THESE CASES AFTER ONE WEEK.

ORDER



WRIT PETITION NOs: 32090 OF 2024 AND 128 OF 2025

INTERIM ORDER EXTENDED