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

MONDAY, THE TWENTY SECOND DAY OF SEPTEMBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH
AND

THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 28421 OF 2025

Between:

SMT.PEDAVEETI SWATHI,, W/o SRI SURESH REDDY JANNAPALLY, aged about 42 Years, Occupation. Household, R/o. UVERA HEIGHTS, Flat No.1202, Saroornagar Mandal, L.B.Nagar, Ranga Reddy District - 5 00 074.

.....PETITIONER

AND

1. Union of India, Ministry Of Finance, Income Tax Department, Represented by its Under Secretary, New Delhi.
2. Commissioner Of Income Tax Appeal, Income Tax Department, National Faceless Assessment Centre Ministry of Finance, Room No 401 2nd Floor ERamp Jawaharlal Nehru Stadium Delhi – 110003.
3. Assessment Unit, Income Tax Department, National Faceless Assessment Centre, Room No 401, 2nd Floor E Ramp, Jawaharlal Nehru Stadium, Delhil-10003.
4. Income Tax Officer, Ward 9 (1), I.T.Towers, A C Guards, Hyderabad- 500 004.

.....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 or Order or Orders More particularly in the nature of Mandamus declaring that the DIN and Order No. ITBA/NFAC/ /250/2025-26/1076668338(1),dated.03/06/2025 for the Assessment Year 2016-17 passed U/s 250 Of Income Tax Act, 1961 by Respondent No.2 in consequence to the appeal filed by the petitioner against the Assessment Order bearing DIN No.

ITBA/AST/S/147/2023-24/1061590950(1), dated. 27/02/2024, U/s 147 r.w.s.144 r/w Section 144B of the Income Tax Act, 1961 passed by Respondent No.3 as void, resulted in abuse of process of law, case of petitioner (assessee) was taken under Non-fliers Monitor strategy formulated by the CBDT (Board) due to the large transaction done by Petitioner during Assessment Year 2016-17 is barred by limitation, illegal and contrary to the provisions of Income tax Act, contrary to the Principles of Natural Justice and in violation to Article 14 Of the Constitution of India, consequently set aside the Order of Respondent No.2.

I.A.NO:1 OF 2025

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 procedings of the Respondent No.4 pursuance to the order DIN and Order No. ITBA/NFAC/S/250/2025-26/1076668338(1), dated.03.06.2025 for the Assessment Year 2016-17 and pass such other order or orders that this Honourable Court may deem firt and proepr in the circumstances of the case including penal proceedings initiated U/s 271(1) (C) and 271(F) of the income Tax Act, 1961.

Counsel for the Petitioner : SRI ARUN KUMAR SATYAVOLU

Counsel for the Respondent No.1 : SRI KALVALA SANJEEV

Counsel for the Respondent Nos.2 to 8 : SRI K.SUDHAKAR REDDY, SC FOR INCOME TAX

The Court made the following ORDER

THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH

AND

THE HON'BLE SRI JUSTICE G.M.MOHIUDDIN

WRIT PETITION No.28421 of 2025

ORDER:

Learned counsel Sri Arun Kumar Satyavolu appears for the petitioner.

Learned counsel Sri Kalvala Sanjeev appears for respondent No.1.

Sri K.Sudhakar Reddy, learned Senior Standing Counsel for Income Tax Department, appears for respondents No.2 to 4.

2. The petitioner has prayed for the following relief:

> "For the reasons stated in the accompanying affidavit, it is hereby prayed that this Hon'ble Court may be pleased to issue a Writ or Order or Orders more particularly in the nature of Mandamus declaring that the DIN and Order No: ITBA/NFAC/S/250/2025-26/ 1076668338(1), dated 03.06.2025 for the Assessment Year 2016-17 passed U/s 250 of Income Tax Act, 1961 by Respondent No.2 in consequence to the appeal filed by the petitioner against the Assessment Order bearing DIN No.ITBA/AST/S/147/2023-24/1061590950(1), dated 27.02.2024, U/s 147 r.w.s 144 r/w Section 144B of the Income Tax Act, 1961 passed by Respondent No.3 as void, resulted in abuse of process of law, case of petitioner

(assessee) was taken under Non-filers Monitoring Strategy formulated by the CBDT (Board) due to the large transaction done by Petitioner during Assessment Year 2016-17 is barred by limitation, illegal and contrary to the provisions of Income Tax Act, contrary to the Principles of Natural Justice and in violation to Article 14 of the Constitution of India, consequently set aside the order of Respondent No.2 and to pass such other order or orders that this Hon'ble Court may deem fit and proper in the circumstances of the case in the interest of justice."

3. It appears from perusal of the order in appeal that despite five notices served on the petitioner in her own appeal, she has failed to appear to press the appeal. Before us, a plea of limitation is being raised which is not supported by the notice under Section 148 of the Income Tax Act, 1961 (hereinafter referred to as, "the Act").

4. The proceedings relate to the assessment year 2016-2017. In order to appreciate the issue of limitation also, the foundational document i.e., the notice under Section 148 of the Act ought to have been annexed.

5. The pleadings are sketchy and unsupported by the relevant documents. The remedy before this Court under Article 226 of the Constitution of India is discretionary in nature. The petitioner has an alternative remedy of appeal

before the Income Tax Appellate Tribunal in terms of Section 253 of the Act. Therefore, we are not inclined to exercise our discretionary jurisdiction in this matter.

6. It is left open to the petitioner to approach the Income Tax Appellate Tribunal and raise all grounds of law and facts as are available for her, which may be considered in accordance with law. In case the appeal suffers from delay, the period consumed in pursuing the writ petition be excluded by the learned Income Tax Appellate Tribunal.

7. The instant writ petition is accordingly disposed of. However, there shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-A. SRINIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Under Secretary, Union of India, Ministry Of Finance,, Income Tax Department, New Delhi.
2. The Commissioner Of Income Tax Appeal, Income Tax Department, National Faceless Assessment Centre Ministry of Finance, Room No 401 2nd Floor ERamp 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, Delhil- 10003.
4. The Income Tax Officer, Ward 9 1, I.T.Towers, A C Guards, Hyderabad- 5 00 004.
5. The Commissioner Of Income Tax (Appeal), Income Tax Department, National Faceless Assessment Centre Ministry of Finance, Room No 401 2nd Floor ERamp Jawaharlal Nehru Stadium Delhi – 110003.
6. The Commissioner Of Income Tax (Appeal), Income Tax Department, National Faceless Assessment Centre Ministry of Finance, Room No 401 2nd Floor ERamp Jawaharlal Nehru Stadium Delhi – 110003.

7. The Assessment Unit, Income Tax Department, National Faceless Assessment Centre, Room No 401, 2nd Floor E Ramp, Jawaharlal Nehru Stadium, Delhil- 10003.
8. The Income Tax Officer, Ward 9 (1), I.T.Towers, A C Guards, Hyderabad- 500 004.
9. One CC to SRI ARUN KUMAR SATYAVOLU, Advocate [OPUC]
10. One CC to SRI K.SUDHAKAR REDDY, SC FOR INCOME TAX, Advocate [OPUC]
11. One CC to SRI KALVALA SANJEEV, Advocate (OPUC)
12. Two CD Copies

SA
BS

HIGH COURT

DATED:22/09/2025

ORDER

WP.No.28421 of 2025

DISPOSING OF THE W.P

WITHOUT COSTS.

14
27/11/25