[3488]

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

MONDAY, THE EIGHTH DAY OF DECEMBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

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

WRIT PETITION Nos.34080, 34139, 34205, 34207, 34215, 34307, 34452, 34518, 34523, 34672, 34689, 34695, 34711, 34721, 34761, 34763, 34793, 34804, 35063, 35116, 35279, 35291, 35297, 35344, 35417, 35448, 35516, 35538, 35551, 35556, 35564, 35571, 35677, 35921, 36071, 36101, 36234, 36273, 36300, 36308, 36310, 36430, 36439, 36530, 36536, 36566, 36571, 36583, 36623, 36626, 36654, 36667, 36720, 36868, 36870, 36871, 36908, 36910, 36987, 37056, 37062, 37090, 37130, 37162, 37165, 37194, 37205, 37290, 37433, 37440, 37442 and 37472 of 2025

W.P.NO: 34080 OF 2025

Between:

ST ISAAC WELFARE SOCIETY, Rep by Secretary- Isaac Lazarus Visampalli, S/o Isaac Visampalli, #13-9-1-3/24, Radha Krishna Nagar, Borabanda, Hyderabad, Telangana-500018.

...PETITIONER

AND

1. The Income Tax Officer Exemption Ward 1(4), Hyderabad, Aaykar Bhawan, Opp. LB Stadium, Basheer Bagh, Hyderabad, Telangana-500004.
2. Addl/Joint Commissioner of Income, Exemptions, Hyderabad, Aaykar Bhawan, Opp. LB Stadium, Basheer Bagh, Hyderabad, Telangana-500004.
3. The Assessment Unit, Income Tax Department, National Faceless Assessment Centre, Delhi, Ministry of Finance, 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 an appropriate writ order or direction more particularly one in the nature of Writ of Mandamus, declaring the order passed u/s 148A(3) bearing DIN No. ITBA/AST/F/148A/2025-26/1077 760695(1), dt.25.06.2025 and notice u/s 148 dt.25.06.2025 vide DIN No. ITBA/AST/S/148_1/2025-26/1077760998(1) issued by the JA0(1st respondent) instead of Faceless Assessing Officer(FA0)(3rd respondent) for A.Y. 2019-20, as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural 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 petition, the High Court may be pleased to stay all further proceedings pursuant to the notice u/s 148 dt.25.06.2025 vide DIN No. ITBA/AST/S/148-1/2025-26/1077760998(1) issued by the JA0(1st respondent) instead of Faceless Assessing Officer(FA0)(3rd respondent) for A.Y. 2019-20.

Counsel for the Petitioner: SRI DUNDU MANMOHAN
Counsel for the Respondents: SRI VIJHAY K PUNNA, SENIOR SC FOR ITD

W.P.NO: 34139 OF 2025

Between:

Sree Krishna Motors, 20-293, Sagar Road, Miryalguda, Nalgonda - 508207. Represented by its Managing Partner, Sri Suresh Reddy Mereddy, S/o. Sri Seetharam Reddy Mereddy

...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 - 1, Income Tax Office, Near Rail Under Bridge, Nalgonda - 508001.

...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 pass an order or direction, especially one in the nature of WRIT OF MANDAMUS holding that the order passed by 2nd Respondent u/s.148A(d) of the Act, dt.31/08/2024 with DIN and Notice No.ITBA/AST/F/148A/2024-25/1068218693(1) and the notice dated 31/08/2024 issued under section 148 of the Act with DIN and Notice No.ITBA/AST/S/148_1/2024-25/1068218831(1) for the assessment year 2018-19, 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 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 proceedings pursuant to issuance of notice by the 2nd Respondent u/s.148 of the Act, dt.31/08/2024 for the Ay.2018-19 with DIN, and Notice No. ITBA/AST/S/148_1/2024-25/1068218831(1).

Counsel for the Petitioner: Ms. K.PRABHABATI FOR SRI A.V.RAGHU RAM
Counsel for the Respondents: Ms. BOKARO SAPNA REDDY, SENIOR SC INCOME TAX

W.P.NO: 34205 OF 2025

Between:

Shree Srinivasa Lorry Transport, Rep by itsPartner, Mr.Surendranath Reddy Makireddy, #18-35, Luxettipet Road, Mancherial, Adilabad, Telangana-504208

...PETITIONER

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- (1), PCTI-2 1st Floor, Ranga Raja Complex, Reddy Colony, Mancherial, Telangana- 504208.
3. Principal Chief Commissioner of Income Tax, Andhra Pradesh and Telangana, Hyderabad 10-2-3, Room No.922, 9th Floor, B 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 07.02.2024, Order under Section 148A(d) dated 21.03.202 and Notice under Section 148 of the Income Tax Act, 1961, dated 21.03.2024 passed by 2nd Respondent for the assessment year 2017-18 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 17.03.2025 and penalty proceedings under Section 272A(2)(d) dated 17.03.2025issued by the 1st Respondent for the assessment year 2017-18 as being without Jurisdiction, arbitrary, illegal, had 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 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 07.02.2024, order under Section 148A(d) dated 21.03.2024 and notice under Section 148 dated 21.03.2024 issued by the 2ndRespondent, under Section 147 read with Sections 144 and 144B of the Income Tax Act, 1961 for the assessment year 2017-18 and demand order dated 17.03.2025 and penalty proceedings dated 17.03.25, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: MS. AKRUTI AGARWAL
Counsel for the Respondent Nos.1 TO 3: Ms. J.SUNITHA, SR SC FOR INCOM TAX
Counsel for the Respondent No.4: SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

W.P.NO: 34207 OF 2025

Between:

COMPTEK COMPUTER SYSTEMS PRIVATE LIMITED., Having office at Plot No.163P AND 164, First Floor Sri Krishna Plaza, Mahesh Nagar ECIL Post HYDERABAD 500062 Represented by its Authorized Signatory Mr. Sandeep Jain

...PETITIONER

AND

1. Union of India, Ministry of Finance, Represented by its Secretary 166-B, North Block, New Delhi-110001
2. Income Tax Officer, Income Tax Office, Ward -1(1), Hyderabad, I T TOWER, AC Guards, Masab Tank, HYDERABAD, 500004
3. The National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Govt. of India, New 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

i. Issue a Writ, Order or Direction more particularly, one, in the nature of Writ of Mandamus, declaring the order passed by the Respondent No.2 in passing the impugned assessment Order dated 18.03.2024 u/s 148A(d) bearing DIN Notice No. ITBA/AST/F/148A/2023-24/1062865565(1) and a notice bearing DIN and Notice no. ITBA/AST/S/148-1/2023- 24/1062865759(1) u/s. 148 of the said Act dated 18.03.2024 and consequential Assessment order under Section 147 read with section 144B of the Income tax Act bearing DIN No. ITBA/AST/S/147/2024- 25/1074589971(1) dated 19.10.2024in respect of Ay. 2020-21 as illegal. arbitrary, bad in law, void ab initio, violative of the principles of natural justice and being violative of Articles 14,19 and 265 of the Constitution of India and consequently,

ii. To Set aside theimpugned assessment Order dated 18.03.2024 u/s 148A(d) bearing DIN Notice No. ITBAJAST/F/148A/2023-24/1062865565(1) and a notice bearing DIN and Notice no. ITBA/AST/S/148 1/2023-24/1062865759(1) u/s. 148 of the said Act dated 18.03.2024 and consequential Assessment order under Section 147 read with section 144B of the Income tax Act bearing DIN No. ITBA/AST/S/147/2024-25/1074589971(1) dated 19.10.2024 in respect of Ay 2020-21 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 petition, the High Court may be pleased to stay of operation of impugned assessment Order dated 18.03.2024 u/s 148A(d) bearing DIN Notice No. ITBA/AST/F/148A/2023-24/1062865565(1) issued by Respondent no.2 including all further proceedings pending disposal of the main writ petition.

Counsel for the Petitioner: Ms. PRAGATHI MANDAPALLE FOR
Ms. SNEHA ASTHANA

Counsel for the Respondent No.1: SRI N.BHUJANGA RAO, Deputy Solicitor General of India
Counsel for the Respondent Nos.2 & 3: Ms. BOKARO SAPNA REDDY, SENIOR SC FOR ITD

W.P.NO: 34215 OF 2025

Between:

Mr. Srinivas Reddy Bodipati, H.No. 17-1-391/2/36, Vishnunagar, Beside Subramanyam Colony, Saidabad, Hyderabad-50059 Telangana. Age. 49 years, Occ. Business

...PETITIONER

AND

1. 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.
2. The Income Tax Officer, Ward 9(1), I.T. Tower, AC Guards, Masab Tank, Hyderabad-500 004, Telangana
3. The Principal Commissioner of Income Tax - 4, 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 the Assessment Order passed by the 1st Respondent, u/s 147 r/w Sec. 144 r/w Sec. 144B of the Income Tax Act, 1961, dated 12.03.2025, bearing DIN. ITBA/AST/S/147/2024-25/1074405684(1) for the Assessment Year 2019-20, 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 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 petition, the High Court may be pleased to stay all further proceedings, including any recovery, pursuant to the Assessment Order passed by the 1st Respondent, u/s 147 r/w Sec. 144 r/w Sec. 144B of the Income Tax Act, 1961, dated 12.03.2025, bearing DIN. ITBA/AST/S/147/2024-

25/1074405684(1), for the Assessment Year 2019-20 pending disposal of the above Writ Petition.

Counsel for the Petitioner: SRI PATURI RAMA KRISHNA
Counsel for the Respondents: SRI K.SUDHAKAR REDDY, Sr SC FOR INCOME TAX

W.P.NO: 34307 OF 2025

Between:

Sri Yellamma Pochamma Devasthanam Annadanam Trust, Rep.by Executive Officer ThammineniSekhar S/o. NarayanappanThammineni Aged about 60 years, Occupation. Executive officer, R/o. Balkampet, Sajeevnagar Post Hyderabad-500038 Telangana, India PAN. AAOTS9959E, Assessment Year. 2018-19

...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, Exemption ward 1(4), Hyderabad Aaykar Bhawan, Opposite Lb Stadium, Basheer Bagh, Hyderabad, Telangana, 500004
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 (MO) by 2nd Respondent under section 148 Dated. 31.03.2022 vide DIN No. ITBA/AST/S/148-1/2021-22/1042363567(1)for the Assessment Year 2018-19and 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 12.03.2023, DIN. ITBA/AST/S/147/2022-23/1050652501(1)for the Assessment Year 2018-19, 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 12,03.2023, DIN.

ITBA/AST/S/147/2022-23/1050652501(1) for the Assessment Year 2018-19and 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 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 12.03.2023, DIN. ITBAJAS T/S/147/2022-23/1050652501(1) for the Assessment Year 2018-19andstay of Demand notice under section 156 Dated. 12.03.2023 vide DIN No.ITBA/AST/S/156/2022-23/1050652506(1) for the Assessment Year 2018-19.

Counsel for the Petitioner: SRI THANNERU CHAITANYA KUMAR
Counsel for the Respondent Nos.1 & 2: Ms. BOKARO SAPNA REDDY, SENIOR SC FOR ITD
Counsel for the Respondent No.3: SRI N.BHUJANGA RAO, Deputy Solicitor General of India

W.P.NO: 34452 OF 2025

Between:

Gayatri Kommera, W/o. Kommera Chakradhar Reddy, Aged about 49 years, R/o. Aparna Orchids Villa NO 4 and 5, Hitex Road, Izzath Nagar, Near Novotel Madhapur, Madhapur, VTC Izzath Nagar, PO Kothaguda, Sub DIST Serilingampally, Dist K.V. Rangareddy, Telangana, 500 084

...PETITIONER

AND

1. 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.
2. Income Tax Officer, Ward 8(1), Hyderabad, Signature Towers, Sy.No.6(P) of Kondapur, Sy.37(P) of Kothaguda, Opp. Botanical Gardens, Serlingampally (M), R.R.District, Hyderabad, Telangana, 500 084
3. 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 Mandamus or any other writ order or direction declaring the Assessment Order for AY 2020-21 passed U/s 147 rws 144 and Sec 144B bearing DIN ITBA/AST/S/147/2024-25/10725767(1) dated 27/01/2025, consequent to the order passed u/s 148A(d) dated 14/03/2024 bearing DIN ITBAJAST F/148A/2023-24/1062589046(1) and the notice u/s 148 dated 15.03.2024 bearing ITBA/AST/S/148_1/2023-24/1062669500(1), issued by the JAO (2nd respondent) instead of FAO (1st respondent) and consequential penalty orders passed u/s 271AAC(1) bearing DIN ITBA/PNL/F/271AAC(1)/2025-26/1079096352(1) dated 30.07.2025 And passed u/s 272A(1)(d) bearing DIN ITBA/PNL/F/272A(1)(d)/2025-26/1078522448(1) dated 15.07.2025 and the penalty proceedings initiated U/s 270A dated 27.01.2025 and 27.03.2025 of the Act as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural 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 petition, the High Court may be pleased to stay all further proceedings pursuant to the Assessment Order dt. 27.01.2025 passed by the 2nd respondent u/s 147 rws 144 and Sec 144B of the Income-tax Act for A.Y. 2020-21 vide DIN No. ITBA/AST/S/147/2024-25/1072576947(1)

Counsel for the Petitioner: SRI P.VENKATA PRASAD FOR Ms. VELGANI GAYATRI PRIYA
Counsel for the Respondents: Ms. J.SUNITHA, SR SC FOR INCOM TAX

W.P.NO: 34518 OF 2025

Between:

ANILKUMAR PEDAGAVALLA, S/o. MANIKYALA RAO PEDAGAVALLA Aged about 40 years, Occ. Business, R/o. H No 6-440/5, 1st Floor C/O S Pulla Rao, Hmt Road, Sudharshan Reddy Nagar Chintal, Hmt Road, Hyderabad 50004 Telangana, India PAN.AYUPP7814P, Assessment Year. 2021-22

...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 12(1), Hyderabad/ AaykarBhawan, Opposite Lb Stadium, BasheerBagh, Hyderabad, Hyderabad, Telangana, 500004

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 by the 2nd Respondent u/s. 148 of the Act, dt.20/06/2025 with DIN No. ITBA/AST/S/148 1/2025-26/1077288678(1) for the Ay. 2021-22, as arbitrary, illegal, bad in law, void ab initio, violation of principles of natural justice apart from violative 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 Income Tax 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 2nd Respondent u/s. 148 of the Act, dt.20/06/2025 with DIN No. ITBA/AST/S/148_1/2025-26/1077288678(1) for the Ay. 2021-22 and 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 petition, the High Court may be pleased to stay all further proceedings, including any recovery, pursuant to the order passed by the 2nd Respondent u/s. 148 of the Act, dt.20/06/2025 with DIN No. ITBA /AST/ S/148_1/2025-26/1077288678(1for the Ay. 2021-22.

Counsel for the Petitioner: SRI THANNERU CHAITANYA KUMAR
Counsel for the Respondent Nos.1 & 2: Ms. BOKARO SPANA REDDY, SENIOR SC FOR ITD
Counsel for the Respondent No.3: SRI N.BHUJANGA RAO, Deputy Solicitor General of India

W.P.NO: 34523 OF 2025

Between:

ANILKUMAR PEDAGAVALLA, S/o. MANIKYALA RAO PEDAGAVALLA Aged about 40 years, OCC.Business R/o. H No 6-440/5, 1st Floor C/O S Pulla Rao, Hmt Road, Sudharshan Reddy Nagar Chintal, Hmt Road, Hyderabad 500054 Telangana, India PAN.AYUPP7814P, 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 11(1), Hyderabad/ Signature Towers, Sy.No.6(P) of Kondapur, Sy.37(P) of Kothaguda, Opp. Botanical Gardens, Serlingampally (M), R.R.District, Hyderabad-500084, 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 1st Respondent under section 148 Dated. 26.03.2024 vide DIN No. ITBA/AST/S/148-1/2023-24/1063347972(1)for the Assessment Year 2020-21and the consequential order passed by the 1st respondent u/s. 147 read with section 144B of the Income-tax Act Date of Order 28.02.2025, DIN. ITBA/AST/S/147/2024-25/1073835186(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 read with section 144B of the Income-tax Act Date of Order 28.02.2025, DIN. ITBA/AST/S/147/2024-25/1073835186(1) for the Assessment Year 2020-21and 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 petition, the High Court may be pleased to stay all further proceedings, including any recovery, pursuant to the order passed by the 1StRespondent u/s. 147 read with section 144B of the Income-tax Act Date of Order 28.02.2025, DIN. ITBA/AST/S/147/2024-25/1073835186(1) for the Assessment Year 2020-21 and stay of Demand notice under section 156 Dated. 28.02.2025 vide DIN No. ITBAJAST/S/156/2024-25/1073835286(1) for the Assessment Year 2020-21.

Counsel for the Petitioner: SRI THANNERU CHAITANYA KUMAR
Counsel for the Respondent Nos.1 & 2: Ms. J.SUNITHA, SENIOR SC FOR ITD
Counsel for the Respondent No.3: SRI N.BHUJANGA RAO, Deputy Solicitor General of India

W.P.NO: 34672 OF 2025

Between:

Mohammed Abdul Rehman, S/o. Sri Mohammed Taher Ali, Aged. 52years, R/o.7-1-28/4/A/1, Leela Nagar, Begumpet, Ameerpet, Hyderabad - 500015. PAN No. ABMPM7573K

...PETITIONER

AND

1. The Income Tax Officer, Ward - 6 (1), Hyderabad
2. The Assessment Unit, Government of India, Income Tax Department, Ministry of Finance, Delhi
3. The Commissioner of Income Tax (Appeals), Income Tax Department, National Faceless Appeal Centre (NFAC), Delhi 110 003
4. Union of India, Rep. by its Secretary, Ministry of Finance, 6A, 3rd Floor, Jeevan Deep Building, Sansad Marg, New 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 Writ of Mandamus or any other appropriate Writ or Order or Direction declaring. (1) the action of the 3rd Respondent in passing the Appeal Order, dated 01.09.2025 under Section 250 of Income Tax Act, 1961, for the Assessment Year 2015-16, without considering the grounds of appeal and Written Submissions made by the Petitioner and without considering the Judgments of this Hon'ble Court and Honourable Supreme Court, as arbitrary, contrary to the provisions of the Income Tax Act 1961, (2) the action of the 1st Respondent in issuing Notice under Section 148 of the Income Tax Act, 1961, dated 18.04.2022 for the Assessment Year 2015-16, instead of by National Faceless Assessment Centre, as null and void, illegal and contrary to the Provisions of the Income Tax Act, 1961, without jurisdiction and in violation of Principles of Natural Justice and Rule of Law, against Article 14, 19(1)(g) of the Constitution of India is not valid in the eye of law, and (3) the action of the 2nd Respondent in passing the Assessment Order, dated 22.03.2024, as null and void, illegal and contrary to the Provisions of the Income Tax Act, 1961, without jurisdiction and in violation of Principles of Natural Justice and Rule of Law, set aside the Order, dated 22.03.2024 of the 2nd Respondent and consequently set aside the Appeal Order, dated 01.09.2025 passed by the 3rd Respondent under Section 250 of Income Tax Act, 1961 for the Assessment Year 2015-16.

IA 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 grant stay of all further Proceedings in pursuance of the Appeal Order, dated 01.09.2025 passed by the 3rd Respondent and the Assessment Order, dated 22.03.2024 passed by the 2nd Respondent under the Income Tax Act, 1961, for the Assessment Year 2015-16, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI I.SUDHAKAR REDDY FOR
Ms. SHAIK VAHEEDA SUSHMA
Counsel for the Respondent Nos.1 TO 3: Ms. BOKARO SAPNA REDDY,
SENIOR SC INCOME TAX
Counsel for the Respondent No.4: SRI N.BHUJANGA RAO, DEPUTY
SOLICITOR GENERAL OF INDIA

W.P.NO: 34689 OF 2025

Between:

ALFRED R KINGSLY, S/o. S RAJA DORAIRA J Aged about 46 years, Occ. Business R/o. Plot No. 16A. Safeway Apartments, Officers Colony R.K.Puram Secunderabad 500056 Telangana, India

...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 15(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-11

...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. 31.03.2024 vide DIN No. ITBA/AST/S/148_1/2023-24/1063745766(1) for the Assessment Year 2020-21and the consequential order passed by the 1st respondent u/s. 147 read with section 144B of the Income-tax Act Date of Order 06.02.2025, DIN. ITBA/AST/S/147/2024-25/1072979247(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 148Aand 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 read with section 144B of the Income-tax Act Date of Order 06.02.2025 DIN. ITBA/AST/S/147/2024-25/1072979247(1) for the Assessment Year 2020-21and 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 petition, the High Court may be pleased may be pleased to stay all further proceedings, including any recovery, pursuant to the order passed by the 1g Respondent u/s. 147 read with section 144B of the Income-tax Act Date of Order 06.02.2025, DIN. ITBA/AST/S/147/2024-25/1072979247(1) for the Assessment Year 2020-21 for the Assessment Year 2020-21 and stay of Demand notice under section 156 Dated. 06.02.2025 vide DIN No. ITBA/AST/S/156/2024-25/1072979335(1) for the Assessment Year 2020-21.

Counsel for the Petitioner: SRI THANNERU CHAITANYA KUMAR
Counsel for the Respondent Nos.1 & 2: SRI K.SUDHAKAR REDDY, Sr SC FOR INCOME TAX
Counsel for the Respondent No.3: SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

W.P.NO: 34695 OF 2025

Between:

Rajashekar Reddy Anthireddy, S/o. Achi Reddy Anthireddy Aged about 47 years, Occupation Business, R/o Hno8-4-18/3 Davanpuri Colony, KarmanghatSaroornagar, Hyderabad 500035 Telangana, India PANAHXPA7026N, Assessment Year 2018-19

...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 9(1), Hyderabad I T TOWER, AC Guards, Masab Tank, Hyderabad, Telangana-500004
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 25.04.2022 vide DIN No ITBAJAST/S/1481/2022-23/1042846476(1) for the Assessment Year 2018-19 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 01.12.2023, DIN ITBA/AST/S/147/2023-24/1058389517(1) for the Assessment Year 2018-19, 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 section144Bof the Income-tax Act Date of Order 01.12.2023, DIN ITBA/AST/S/147/2023-24/1058389517(1) for the Assessment Year 2018-19 and 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 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 01.12.2023, DIN ITBA/AST/S/147/2023-24/1058389517(1) for the Assessment Year 2018-19 and stay of Demand notice under section 156 Dated 01.12.2023 vide DIN No.ITBA/AST/S/156/2023-24/1058389589(1) for the Assessment Year 2018-19.

Counsel for the Petitioner: SRI THANNERU CHAITANYA KUMAR
Counsel for the Respondent Nos.1 & 2: SRI K.SUDHAKAR REDDY, DEPUTY SOLICITOR GENERAL OF INDIA
Counsel for the Respondent No.3: SRI N.BHUJANGA RAO, Deputy Solicitor General of India

W.P.NO: 34711 OF 2025

Between:

Upendar Kamineni, S/o. SatyanarayanaKamineni Aged about 43 years, Occupation- Business, R/o- 2-11 Thallapadu, Khammam Urban Thallapadu, Khammam 507170, Telangana, India PAN-AXYPK4765B, Assessment Year-2019-20

...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 1, Khammam/ Income Tax Office, Rajeev Gunt, Rajiv Chowk, Near Kinnerasani Theatre, Khammam, Telangana-507001

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 2ndRespondent under section 148 Dated-06.04.2023 Vide DIN No-ITBA/AST/S/148_1/2023- 24/1051894233(1) for the Assessment Year 2019-20 and the consequential order passed by the 1st respondent u/s. 147 read with section 144B of the Income-tax Act Date of Order 21.01.2025, DIN-ITBA/AST/S/147/2024-25/1072371385(1) for the Assessment Year 2019-20, 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,51A of the Act, and consequently set aside the order passed by 1st Respondent u/s. 147 read with section 144Bof the Income-tax Act Date of Order 21.01.2025, DIN-ITBAJAST/S/147/2024-25/1072371385(1) for the Assessment Year 2019-20 and 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 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 read with section 144B of the Income-tax Act Date of Order 21.01.2025, DIN- ITBA/AST/S/147/2024-25/1072371385(1) for the Assessment Year 2019-20andstay of Demand notice under section 156 Dated-21.01.2025 vide DIN No. ITBA/AST/S/156/2024-25/1072372373(1) for the Assessment Year 2019-20.

Counsel for the Petitioner: SRI THANNERU CHAITANYA KUMAR
Counsel for the Respondent Nos.1 & 2: SRI K.SUDHAKAR REDDY, DEPUTY SOLICITOR GENERAL OF INDIA
Counsel for the Respondent No.3: SRI N.BHUJANGA RAO, Deputy Solicitor General of India

W.P.NO: 34721 OF 2025

Between:

Sri Kottam Tulasi Reddy Memorial Educational Society, Having its registered address at 2-114, DharmavaramVillage, ItikyalaMandal Mahaboobnagar, Andhra Pradesh India -509125. Represented by its Secretary Mr. Kottam Karunakar Reddy.

...PETITIONER

AND

1. Union of India, Ministry of Finance, Income Tax Department, New Delhi - 100 011
2. The Office of Commissioner, Income Tax Department, Ministry of Finance, Government of India, New Delhi -100 011.
3. Office of the Income Tax Officer, Exemption Ward1(4), Aaykar Bhawan, Opp. LB Stadium, Basheer Bagh, Hyderabad - 500004.
4. The National Faceless Assessment Center, 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 or direction or order more particularly in the nature of a writ of certiorari calling for the records and quashing the (i) Impugned Order dated 28.03.2023 bearing DIN and Notice No. ITBA/AST/F/148A/2022-23/1051506756(1) for the Assessment Year 2019 - 20, issued by the 3rd Respondent under Section 148A(d) of the Income Tax Act, 1961 (ii) Impugned Notice dated 28.03.2024 bearing DIN and Notice No. ITBA/AST/S/148_1/2022-23/1051507058(1) for the Assessment Year 2019 20, issued by the 3rd Respondent under Section 148and (iii) Impugned Order dated 26.12.2023bearing DIN and Notice No. ITBA/AST/ /147/2023-24/1059071383(1), for Assessment Year 2019 - 20, issued under Section 147 read with section 144 of the Income Tax Act, 1961, as being illegal and in violation of applicable law and consequently set-aside all consequent/ subsequent notices/orders/penalties and further restrain the Respondents from making any assessment, reassessment or re-computation or otherwise proceeding against the Petitioner on the basis of the aforementioned Impugned Orders and Notice dated 28.03.2023 and 26.12.2023.

IA NO: 2 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 suspend all further proceedings pursuant to the Impugned Order dated 26.12.2023bearing DIN and Notice No. ITBA/AST/S/147/2023-24/1059071383 (1), for Assessment Year 2019 - 20, issued by the Respondents under Section 147 read with section 144 of the Income Tax Act, 1961 including all consequent/subsequent notices/orders/penalties, in the interest of justice.

IA NO: 3 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 the operation of Impugned Order dated 26.12.2023 bearing DIN and Notice No.ITBA/AST/S/147/2023-24/1059071383(1), for Assessment Year 2019 - 20, issued by the Respondents under Section 147 read with section 144 of the Income Tax Act, 1961 including all consequent/subsequent notices/orders/penalties, in the interest of justice.

Counsel for the Petitioner: SRI SHEETAL SRIKANTH
Counsel for the Respondent No.1: SRI N.BHUJANGA RAO, Deputy Solicitor General of India
Counsel for the Respondent Nos.2 TO 4: SRI VIJHAY K.PUNNA, SENIOR SC FOR ITD

W.P.NO: 34761 OF 2025

Between:

Pallapu Govardan, S/o. Pallapu Ramulu Aged about 42 Years, occ Business H.No.8-2-293/82/UN/F, Film Nagar, Jubilee Hills Hyderabad 500033

...PETITIONER

AND

1. The National Faceless Assessment Center, Income-tax Department, New Delhi, India
2. Income Tax Officer, Ward 8(1), Hyderabad, Telangana
3. Joint Commissioner of Income Tax Range 8, 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 in the nature of writ of mandamus declaring order under Section 148A(3) dated 19-06-2025bearing ITBA/AST/F/148A/2025-26/1077240202(1) and the consequent notice dated 20-06-2625 u/s. 148 bearing ITBA/AST/S/148_1/2025-26/1077253027(1), as being void, illegal, arbitrary, without jurisdiction, violate 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 petition, the High Court may be pleased to stay all further proceedings pursuant to order under Section 148A(3) dated 19-06-2025 bearing ITBA/AST/F/148A/2025-26/1077240202(1) and the consequent notice dated 20-06-2025 u/s. 148 bearing ITBA/AST/S/148_1/2025- 26/1077253027(1)

Counsel for the Petitioner: SRI M.NAGA DEEPAK
Counsel for the Respondents: Ms. J.SUNITHA, SR SC FOR INCOM TAX

W.PETITION NO: 34763 OF 2025

Between:

Pallapu Govardan, S/o. Pallapu Ramulu Aged about 42 Years, Occ: Business, R/o, H.No. -8-2-293/82/UN/F, Film Nagar, Jubilee Hills Hyderabad 500033

...PETITIONER

AND

1. The National Faceless Assessment Center, Income-tax Department, New Delhi, India
2. Income Tax Officer, Ward 8(1), Hyderabad, Telangana
3. Joint Commissioner of Income Tax, Range 8, 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 in the nature of writ of mandamus declaring order under Section 148A(3) dated 23/06/2025 bearing ITBA/AST/F/148A/2025-26/1077359948(1) and the notice dated 23/06/2025 u/s.

148 bearing ITBA/AST/S/148_1/2025-26/1077452443(1), as being void, illegal, arbitrary, without jurisdiction, violate 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 petition, the High Court may be pleased to stay all further proceedings pursuant to order under Section 148A(3) dated 23-06-2025 bearing ITBA/AST/F/148A/2025-26/1077359948(1) and the notice dated 23-06-2025 u/s. 148 bearing ITBA/AST/S/148_1/2025-26/1077452443(1).

Counsel for the Petitioner: SRI M.NAGA DEEPAK
Counsel for the Respondents: Ms. J.SUNITHA, SR SC FOR INCOM TAX

W.P.NO: 34793 OF 2025

Between:

Pallapu Govardan, S/o. Pallapu Ramulu Aged about 42 Years, R/o.H.No.-8-2-293/82/UN/F, Film Nagar, Jubilee Hills Hyderabad 500033

...PETITIONER

AND

1. The National Faceless Assessment Center, Income-tax Department, New Delhi, India
2. Income Tax Officer, Ward 8(1), Hyderabad, Telangana
3. Joint Commissioner of Income Tax, Range 8, 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 in the nature of writ of mandamus declaring order under Section 148A(3) dated 11-06-2025 bearing ITBA/AST/F/148A/2025-26/1076936685(1) and the consequent notice dated 12-06-2025 u/s. 148 bearing ITBA/AST/S/148_1/2025-26/1076957517(1), as being void, illegal, arbitrary, without jurisdiction, violate 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 petition, the High Court may be pleased to stay all further proceedings pursuant to order under Section 148A(3) dated 11-06-2025 bearing ITBA/A ST/F/148A/2025-26/1076936685(1) and the consequent notice dated 12-06-2025 u/s. 148 bearing ITBA/AST/S/148_1/2025-26/1076957517(1).

Counsel for the Petitioner: SRI M.NAGA DEEPAK
Counsel for the Respondents: Ms. J.SUNITHA, SR SC FOR INCOM TAX

W.P.NO: 34804 OF 2025

Between:

MSL Chemicals Pvt Ltd, Having its office at Sy No. 169, besides Pooja Pultry Farm, Gummadidala, Medak -502313 Represented by its authorized signatory Mr. Chimmula Narender Reddy S/o. Chimmula Narasimha Reddy Aged about 46 Years, R/o. Gummadidala Village, Jinnaram Mandal, Medak, Sanga Reddy District.

...PETITIONER

AND

1. National Faceless Assessment Center, Income-tax Department, New Delhi, India
2. Assistant Commissioner of Income Tax, Circle 8(1), Hyderabad
3. Principal Commissioner of Income Tax, Range - 2, 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 Order under Section 148A(d) dated 20-03-2024 bearing DIN ITBA/AST/F/148A/2023-24/101062978752(1), consequent Notice under Section 148 dated 20-03-2024 bearing DIN ITBA/AST/S/148_1/2023-24/1062979110(1) and the consequential Reassessment order passed under Section 147 dated 30-03-2025 bearing DIN ITB A/AST/S/147/2024-25/1075299131(1) issued by the Respondent No. 2 as being void, arbitrary, illegal, and without application of mind and without jurisdiction and Violative of Articles 14 and 265 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 petition, the High Court may be pleased to stay all proceedings pursuant to the Reassessment order passed under Section 147 dated 30-03-2025 bearing DIN ITBA/AST/S/I 47/2024-25/1075299131(1).

Counsel for the Petitioner: SRI THANNERU CHAITANYA KUMAR
Counsel for the Respondents: Ms. J.SUNITHA, SR SC FOR INCOM TAX

W.P.NO: 35063 OF 2025

Between:

Mr. Jakeer Hussain Shaik, S/o. Mr. S.M.D Khasim, aged 56 years, Occ.-Business, R/o. Flat No. 101, Krishan Priya Residencey, Street No. 11, East Maredpally, Near Shanoy Nursing Home, Secunderabad - 500 026, Telangana.

...PETITIONER

AND

1. 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.
2. The Income Tax Officer, Ward 10(1), Hyderabad, 10-2-3, I.T.Towers, AC Guards. Masab Tank, Hyderabad - 500 004, Telangana.
3. The Principal Commissioner of Income Tax -1, Hyderabad, 10-2-3, I.T.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 order passed by the 1st Respondent, u/s 147 r/w 144 r/w/s Sec. 144B of the Income Tax Act, 1961, dated 21.03.2025, bearing DIN and Notice No:- ITBA/AST/S/147/2024-25/1074840651(1), for the Assessment Year 2020 - 21 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 petition, the High Court may be pleased to stay all further proceedings, including any recovery, pursuant to the order passed by the 2nd Respondent, u/s 148 of the Income Tax Act. 1961, dated 13.03.2024, bearing DIN and Notice No:- ITBA/AST/S/148/2023-24/106252a568(1), for the Assessment Year 2020 - 21, pending disposal of the above W it Petition, pending disposal of the above Writ Petition.

Counsel for the Petitioner: SRI A.V.A.SIVA KARTIKEYA
Counsel for the Respondents: Ms. BOKARO SAPNA REDDY, SENIOR SC INCOME TAX

W.P.NO: 35116 OF 2025

Between:

Shekar Panaganti, S/o Ramanatham Panaganti, Aged about 51 years, Occupation Business, #8-13-8-C/3, Ganesh Nagar, Kattedan, Rajendranagar, Ranga Reddy, Telangana-500077

...PETITIONER

AND

1. The Income Tax Officer, Ward 8(1), Hyderabad, Signature Towers, Sy. No. 6(P) of Kondapur, Sy.No.37(P) of Kothaguda, OPP. Botanical Gardens, Serlingampally, Ranga Reddy, Hyderabad, Telangana-500084
2. The Principal Commissioner of Income - 2, Hyderabad, Signature Towers, Sy. No. 6(P) of Kondapur, Sy.No.37(P) of Kothaguda, OPP. Botanical Gardens, Serlingampally, Ranga Reddy, Hyderabad, Tel
3. The Assessment Unit, Income Tax Department, National Faceless Assessment Centre, Delhi, Ministry of Finance, 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 an appropriate writ order or direction more particularly one in the nature of Writ of Mandamus, declaring the Assessment Order dt. 06.11.2024passed by the 3rd respondent u/s 147 r.w.s 144/144B of the Income-tax Act for A.Y. 2020-21 vide DIN No. ITBA/AST/S/ 147/2024-25/1070133369(1), consequent to the order passed u/s 148A(d) dt.15.03.2024 vide DIN No. ITBA/AST/F/148A/2023-24/1062723168(1) and the notice u/s 148 dt.27/03/2024 vide DIN No.ITBA /AST/S/ 148-1/2023-24/1063474295(1), issued by the JA0(15t respondent) instead of FA0(3rd respondent) that too based on the incorrect information, and consequential penalty orders passed videorder u/s 270Aof the Act dt. 13.05.2025 and order u/s 271AAC(1) of the Act dt. 13.05.2025 as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural 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 petition, the High Court may be pleased to stay all further proceedings pursuant to the Assessment Order dt. 06.11.2024 passed by the respondent u/s 147 r.w.s 144/144B of the Income-tax Act for A.Y. 2020-21 vide DIN No. ITBA/AST/S/147/2024-25/1070133369(1).

Counsel for the Petitioner: SRI DUNDU MANMOHAN
Counsel for the Respondents: Ms. J.SUNITHA, SR SC FOR INCOM TAX

W.P.NO: 35279 OF 2025

Between:

Anil Kumar Reddy Mukundamgari, S/o Venkat Reddy Mukundamgra, Aged. 46 years, Occ.Business, R/o 2-2-984/1, Amberpet, Hyderabad 500013, Telangana, India AGVPM4764G

...PETITIONER

AND

1. Deputy Commissioner of Income Tax, Central Circle 3(3), Hyderabad Aaykar Bhawan, OPP L B Stadium, Basheer Bagh, Hyderabad, Telangana - 500004
2. The Principal Commissioner of Income Tax (Central), Hyderabad, Aaykar Bhawan, OPP L B Stadium, Basheer Bagh, Hyderabad, Telangana - 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 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 Notice u/s 148 of the Act dated 15/04/2024 calling for 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. and

(ii) Set aside the Notice issued u/s. 148 of the Act dated 15/04/2024 calling for income 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 petition, the High Court may be pleased to grant an interim stay on the operation of Notice issued u/s. 148 of Act by Respondent No.1 dated 15/04/2024 calling for the return of income of the Petitioner for A.Y. 2021-22 and further stay all consequential proceedings initiated or contemplated by the Respondents.

Counsel for the Petitioner: SRI P.SOMA SHEKAR REDDY
Counsel for the Respondent Nos.1 TO 3: SRI N.PRAVEEN REDDY, SENIOR SC FOR IT DEPT
Counsel for the Respondent No.4: SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

W.P.NO: 35291 OF 2025

Between:

Anil Kumar Reddy Mukundamgari, S/o Venkat Reddy Mukundamgra, Aged. 46 years, Occ.Business, R/o 2-2-984/1, Amberpet, Hyderabad 500013, Telangana, India AGVPM4764G

...PETITIONER

AND

1. Deputy Commissioner of Income Tax, Central Circle 3(3), Hyderabad Aaykar Bhawan, OPP L B Stadium, Basheer Bagh, Hyderabad, Telangana - 500004
2. The Principal Commissioner of Income Tax (Central), Hyderabad, Aaykar Bhawan, OPP L B Stadium, Basheer Bagh, Hyderabad, Telangana - 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 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 Notice u/s 148 of the Act dated 15/04/2024 calling for income for A.Y. 2022-23 as illegal, arbitrary, bad in law and violative of Articles 14, 19 and 265 of the Constitution of India. and

(ii) Set aside the Notice issued u/s. 148 of the Act dated 15/04/2024 calling for income for A.Y. 2022-23, 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 petition, the High Court may be pleased to grant an interim stay on the operation of Notice issued u/s. 148 of Act by Respondent No.1 dated 15/04/2024 calling for the return of income of the Petitioner for A.Y. 2022-23 and further stay all consequential proceedings initiated or contemplated by the Respondents.

Counsel for the Petitioner: SRI P.SOMA SHEKAR REDDY
Counsel for the Respondent Nos.1 TO 3: SRI N.PRAVEEN REDDY, SENIOR SC FOR IT DEPT
Counsel for the Respondent No.4: SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

W.P.NO: 35297 OF 2025

Between:

AnilKumar Reddy Mukundamgari, S/o Venkat Reddy Mukundamgra, Aged. 46 years, Occ.Business, R/o 2-2-984/1, Amberpet, Hyderabad 500013, Telangana, India AGVPM4764G

...PETITIONER

AND

1. Deputy Commissioner of Income Tax, Central Circle 3(3), Hyderabad Aaykar Bhawan, OPP L B Stadium, Basheer Bagh, Hyderabad, Telangana - 500004
2. The Principal Commissioner of Income Tax (Central), Hyderabad, Aaykar Bhawan, OPP L B Stadium, Basheer Bagh, Hyderabad, Telangana - 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 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 Notice u/s 148 of the Act dated 28.10.2024 calling for income for A.Y. 2023-24 as illegal, arbitrary, bad in law and violative of Articles 14, 19 and 265 of the Constitution of India and

(ii) Set aside the Notice issued u/s 148 of the Actdated 28.10.2024 calling for income for A.Y. 2023-24, 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 petition, the High Court may be pleased to grant an interim stay on the operation of Notice issued u/s. 148 of Act by Respondent No.1 dated 28.10.2024 calling for the return of income of the Petitioner for A.Y. 2023-24 and further stay all consequential proceedings initiated or contemplated by the Respondents.

Counsel for the Petitioner: SRI P.SOMA SHEKAR REDDY
Counsel for the Respondent Nos.1 TO 3: SRI N.PRAVEEN REDDY, SENIOR SC FOR IT DEPT
Counsel for the Respondent No.4: SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

W.P.NO: 35344 OF 2025

Between:

NIHARIKA KONIDELA, D/o K.Nagendra Rao, Aged about 31 Years, Occ. Artist, Villa No.21, Aditya Fort View Villa, Manikonda S.O Manikonda (Jagir), K.V.Rangareddy 500089, Telangana, India.

...PETITIONER

AND

1. The Commissioner of Income Tax, Circle 6(1), IT Tower, AC Guards, Masab Tank, Hyderabad, Telangana.
2. Assessment Unit, National e-assessment Centre, Income Tax Department, New 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 direction, order or writ more particularly one in the nature of WRIT OF CERTIORARI or any other appropriate writ application or order under Article 226 of the Constitution of India calling for the records on the file of the 1st Respondent and quash the Impugned Order in DIN. ITBA/AST/F/148A/2024-25/1064042994(1) passed by the 1st Respondent for the Assessment Year 2017-18 and the consequential Impugned notice in Din AND Notice No. ITBA/AST/S/148-1/2024-25/1064043051(1) dated 10.04.2024 u/s 148 of the Income Tax Act, 1961, passed by the 1st Respondent for the Assessment Year 2017-18 as illegal and not in accordance with law.

IA NO: 2 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 proceedings, pursuant to the Impugned notice in ITBA/AST/S/ 148-1/2024-25/ 1064043051(1) under section 148 of the Act dated 10.04.2024 passed by the 1st Respondent for the AY:2017-18 pending disposal of the writ petition and thus render justice.

Counsel for the Petitioner: SRI K.GOVINDA RAO
Counsel for the Respondents: Ms. BOKARO SAPNA REDDY, SENIOR SC INCOME TAX

W.P.NO: 35417 OF 2025

Between:

Sri Veerabhadra Swamy Temple, Medak, Sangareddy, Telangana- 502295 Represented by its Executive Officer Sri. Uppala Shashidhar

...PETITIONER

AND

1. Income Tax Officer Ward-1, Sangareddy Aayakar Bhavan, Veerabhadra Nagar Sangareddy, Sangareddy Disrict, Telangana - 502001
2. Central Board of Direct Taxes, Central Secretariat, North Block, New Delhi - 110001 Represented by Assessment Unit/ Verification Unit/ Technical Unit/ Review Unit, Income Tax Department National Faceless Assessment Centre

...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 of Certiorari or any other appropriate writ or direction to set aside the.

(a) Notice u/s. 148A(b) of the Act bearing DIN & Notice No. ITBA/AST/F/148A(SCN)/2022-23/1049594381(1) dated 09/02/2023 issued by Respondent No. 1 in Exhibit P3

(b) Order u/s. 148A(d) of the Act bearing DIN. ITBA/AST/F/148A/2022-23/1051736351(1) dated 31.03.2023 passed by Respondent No. 1 in Exhibit P4

(c) Notice u/ s. 148 of the Act vide DIN & Notice No. ITBA/AST/S/148 1/2022-23/1051736426(1) dated 31/03/2023 issued by Respondent No. 1 in Exhibit P5

(d) Assessment Order u/s. 147 r.w.s. 144 of the Act bearing DIN & Order No. ITBA/AST/S/ 147/2023-24/1063450977(1) dated 27.03.2024 passed by Respondent No. 1 in Exhibit P10

and all other consequential actions, penal and recovery proceedings for being illegal, arbitrary, unlawful and violative of the provisions of the Income-tax Act, 1961 and Articles 14 and 19(1)(g) of the Constitution of India.

IA 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

the operation of and all recovery and penal proceedings in pursuance of the Assessment Order vide DIN & Order No. ITBA/AST/S/147/2023-24/1063450977(1) dated 27.03.2024 u/s. 147 r.w.s. 144 of the Act and all the other consequential orders/notices passed by Respondent No. 1 in Exhibit P10 and pass such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case, as the Petitioner, being a temple under the administrative control of the State Endowments Department, would suffer irreparable hardship if coercive recovery is continued, whereas no prejudice will be caused to the Revenue if recovery is stayed during the pendency of this Writ Petition.

Counsel for the Petitioner: SRI SANTOSH SAGAR KAPILAVAI
Counsel for the Respondents: Ms. J.SUNITHA, SENIOR SC FOR INCOME TAX

W.P.NO: 35448 OF 2025

Between:

Sri Veerabhadra Swamp Temple, Medak, Sangareddy, Telangana 502313
Represented by its Executive Officer Sri. Uppala Shashidhar

...PETITIONER

AND

1. Income Tax Officer, Ward-1, Sangareddy Aayakar Bhavan, Veerabhadra Nagar Sangareddy, Sangareddy District, Telangana - 502001
2. Central Board of Direct Taxes, Central Secretariat, North Block, New Delhi - 110001 Represented by Assessment Unit/ Verification Unit/ Technical Unit/ Review Unit, Income Tax Department National Faceless Assessment Centre

...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 of Certiorari or any other appropriate writ or direction to set aside the (a)Notice u/s. 148A(b) of the Act bearing DIN AND Notice No ITBA/AST/F/148A(SCN)2021-22/1041698691(1) dated 26.03.2022 issued by Respondent No. 1 in Exhibit P3 (b) Order u/s. 148A(d) of the Act bearing DIN ITBA/AST/F/ 148A2022-23/1042680768(1) dated 10.04.2022 passed by Respondent No. 1 in Exhibit P4 (c)Notice u/s.148 of the Act vide DIN and Notice No ITBA/AST/S/148-1/2022-23/1042680964(1) dated 10.04.2022 issued by Respondent No. 1 in Exhibit P5 (d) Assessment Order u/s. 147 r.w.s. 144 of the

Act bearing DIN and Order No. ITBA/AST S/147/2023-24/10634458991(1) dated 27.03.2024 passed by Respondent No.1 in Exhibit P12 and all other consequential actions, penal and recovery proceedings for being illegal, arbitrary, unlawful and violative of the provisions of the Income-tax Act, 1961 and Articles 14 and 19(1)(g) of the Constitution of India.

IA 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 the operation of and all recovery and penal proceedings in pursuance of the Assessment Order vide DIN & Order No. ITBA/AST/S/147/2023-24/10634458991(1) dated 27.03.2024 u/s. 147 r.w.s. 144 of the Act passed by Respondent No. 1 in Exhibit P12 and pass such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case, as the Petitioner, being a temple under the administrative control of the State Endowments Department, would suffer irreparable hardship if coercive recovery is continued, whereas no prejudice will be caused to the Revenue if recovery is stayed during the pendency of this Writ Petition.

Counsel for the Petitioner: SRI SANTOSH SAGAR KAPILAVAI
Counsel for the Respondents: Ms. J.SUNITHA, SR SC FOR INCOM TAX

W.P.NO: 35516 OF 2025

Between:

THE PRIMARY AGRICULTURE COOPARATIVE SOCIETY LIMITED BELA, Rep. by Secretary Nipunge Ganesh S/o. PandurangNipunge Aged about 51years, Occupation. Business, R/o. BelaAdilabadDist, Adilabad 504001 Telangana, India PAN.AABAP9952A, Assessment Year. 2019-20

...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-1, Adilabad Adilabad Telangana-504106
3. Union of India, Represent by its 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 issued (JAO) by2nd Respondent under section148 Dated.27.03.2023 vide DINNo.ITBA/AST/S/148 1/2022-23/1051367984(1) for the Assessment Year 2019-20 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 24.01.2024, DIN.ITBA/AST/S/147/2023-24/1060069541(1) for the Assessment Year 2019-20, 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 24.01.2024, DIN.ITBA/AST/ /147/2023-24/1060069541(1) for the Assessment Year 2019-20 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 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 24.01.2024, DIN. ITBA/AST/S/147/2023-24/1060069541(1)for the Assessment Year 2016-17andstay of Demand notice under section 156 Dated. 24.01.2024 vide DIN No.ITBA/AST/S/156/2023-24/1060069692(1) for the Assessment Year 2019-20.

Counsel for the Petitioner: SRI THANNERU CHAITANYA KUMAR
Counsel for the Respondent Nos.1 & 3: SRI N.BHUJANGA RAO, Deputy Solicitor General of India
Counsel for the Respondent No.2: Ms. J.SUNITHA, SENIOR SC FOR ITD

W.P.NO: 35538 OF 2025

Between:

THE PRIMARY AGRICULTURE COOPARATIVE SOCIETY LTDJAINOOR ADILABAD, Rep. by Secretary JanardhanSonakamble S/o. PundalikSonakamble Aged about 56years, Occupation. Business. R/o. 7-56 Jainoor, Adilabad 504313 Telangana, India PAN.AACTP8755H, 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-1, Adilabad Adilabad Telangana-504106
3. Union of India, Represent by its 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 issued (JAO) by 2nd Respondent under section 148 Dated. 13.03.2023 vide DIN No. ITBA/AST/S/148 1/2022-23/1050679044(1) for the Assessment Year 2016-17 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 23.02.2024,DIN. ITBA/AST/S/147/2023-24/1061413926(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 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/s147 r.w.s 144 read with section 144B of the Income-tax Act Date of Order 23.02.2024,DIN. ITBA/AST/S/147/2023-24/1061413926(1)for the Assessment Year 2016-17 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 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 23.02.2024,DIN. ITBA /AST/ S/ 147/ 2023-24/1061413926(1)for the Assessment Year 2016-17andstay of Demand notice under section 156 Dated. 23.02.2024 vide DIN No.ITBA/AST/S/156/2023-24/1061413973(1) for the Assessment Year 2016-17.

Counsel for the Petitioner: SRI THANNERU CHAITANYA KUMAR
Counsel for the Respondent Nos.1 & 3: SRI N.BHUJANGA RAO, Deputy Solicitor General of India
Counsel for the Respondent No.2: Ms. J.SUNITHA, SENIOR SC FOR ITD

W.P.NO: 35551 OF 2025

Between:

Sri Veerabhadra Swamy Temple, Medak, Sangareddy, Telangana- 502295 Represented by its Executive Officer Sri. Uppala Shashidhar

...PETITIONER

AND

1. Income Tax Officer, Ward-1, Sangareddy Aayakar Bhavan, Veerabhadra Nagar Sangareddy, Sangareddy Disrict, Telangana - 502001
2. Central Board of Direct Taxes Central Secretariat, North Block, New Delhi - 110001 Represented by Assessment Unit/ Verification Unit/ Technical Unit/ Review Unit, Income Tax Department National Faceless Assessment Centre

...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 of Certiorari or any other appropriate writ or direction to set aside the.

(a) Notice vide ITBA/PNL/S/271AAC(1) /2023-24/1063656581(1) u/s. 274 r.w.s 271AAC(1) of the Act dated 29.03.2024 passed by Respondent No.1 in Exhibit P2

(b) Notice vide ITBA/PNL/S/272(1)(d)/2023-24/1063656673(1) u/s. 274 r.w.s 272A(1)(d) of the Act dated 29.03.2024 passed by Redpondent No.1 in Exhibit P9

(c) Penalty Order vide DIN. ITBA/PNL/F/271AAC(1)/2024-25/106896663(1) u/s. 271AAC(1) dated 23.09.2024 passed by Respondent No.1 in Exhibit P8.

(d) Penalty Order vide ITBA/PNL/F/272A(1)(d)/2024-25/1069034666(1) u/s. 272A(1)(d) of the Act dated 24.09.2024 passed by Respondent No.1 in Exhibit

P15. and all other consequential actions, penal and recovery proceedings for being illegal, arbitrary, unlawful and violative of the provisions of the Income-tax Act, 1961 and Articles 14 and 19(1)(g) of the Constitution of India.

IA 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 the operation of and all recovery and penal proceedings in pursuance of the (i) Penalty Order vide DIN. ITBA/PNL/F/271AAC(1)/2024- 25/106896663(1) u/s. 271AAC(1) dated 23.09.2024 passed by Respondent No.1 in Exhibit P8; (ii) Penalty Order vide ITBA/PNL/F/272A(1)(d)/2024- 25/1069034666(1) u/s. 272A(1)(d) of the Act dated 24.09.2024 passed by Respondent No.1 in Exhibit P15 and pass such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case, as the Petitioner, being a temple under the administrative control of the State Endowments Department, would suffer irreparable hardship if coercive recovery is continued, whereas no prejudice will be caused to the Revenue if recovery is stayed during the pendency of this Writ Petition.

Counsel for the Petitioner: SRI SANTOSH SAGAR KAPILAVAI
Counsel for the Respondents: Ms. J.SUNITHA, SR SC FOR INCOM TAX

W.P.NO: 35556 OF 2025

Between:

THE PRIMARY AGRICULTURE COOPARATIVE SOCIETY LIMITED, BELA Rep. by Secretary Nipunge Ganesh S/o. PandurangNipunge Aged about 5 1 years, Occupation Business, R/o BelaAdilabad Dist, Adilabad 504001 Telangana, India PANAABAP9952A, Assessment Year 2018-19

...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-1, Adilabad Telangana-504106
3. Union of India, Represent by its 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 issued (JAO) by 2nd Respondent under section 148Dated 22.04.2022 vide DIN No ITBA/AST/S/148 1/2022-23/1042817878(1) for the Assessment Year 2018-19 and the consequential order passed by the 1st respondent u/s.147 r.w.s 144 read with section144B of the Income-tax Act Date of Order 24.01.2024, DIN ITBA/AST/S/147/2023-24/1060069517(1) for the Assessment Year2018-19, 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 section144B of the Income-tax Act Date of Order 24.01.2024,DIN ITBA/AST/S/147/2023-24/1060069517(1) for the Assessment Year 2018-19 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 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 24.01.2024, DIN ITBA/AST/S/147/2023-24/1060069517(1)for the Assessment Year 2016-17andstay of Demand notice under section 156 Dated 24.01.2024 vide DIN NoITBA/AST/S/156/2023-24/1060069700(1) for the Assessment Year 2018-19.

Counsel for the Petitioner: SRI THANNERU CHAITANYA KUMAR
Counsel for the Respondent Nos.1 & 3: SRI N.BHUJANGA RAO, Deputy Solicitor General of India
Counsel for the Respondent No.2: Ms. J.SUNITHA, SENIOR SC FOR ITD

W.P.NO: 35564 OF 2025

Between:

Mr. Ruddaraju Sarat, S/o. Mr. R.Subrahamanyaraju, Aged 39 years, Occ..Business, R/o.Flat No.402, Raghavendra Arcade, Block-C, Sriram Nagar, Near Hanuman Temple, Kondapur, Ranga Reddy - 500 084, Telangana.

...PETITIONER

AND

1. 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.
2. The Income Tax Officer, Ward 11(1), Hyderabad, Signature Towers, Sy. No. 6(P) of Kondapur, Sy.No. 37(P) of Kothaguda, Opp. Botanical Gardens, Serlingampally Mandal, Ranga Reddy District, Hyderabad - 500 084, Telangana.
3. The Principal Commissioner of Income Tax, Hyderabad -2, Signature Towers, Sy. No. 6(P) of Kondapur, Sy.No. 37(P) of Kothaguda, Opp. Botanical Gardens, Serlingampally Mandal, Ranga Reddy District, Hyderabad - 500 084, 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 issue a Writ of Mandamus or any other appropriate Writ, Order or Direction, declaring that

a. the order passed by the 1st Respondent, u/s 147 r/w Sec. 144 r/w/s 144B of the Income Tax Act, 1961, dated 20.12.2023, bearing DIN and Notice No.. ITBA/AST/S/147/2023-24/1058924013(1), for the Assessment Year 2019 -20 and

b. consequential penalties orders passed by the 1st Respondent, levying penalties u/s 271(1)(b), 270A and 271AAC(1), of the Income Tax Act, 1961, dated 24.01.2024, 11.06.2024 and 25.06.2024, bearing DIN.ITBA/PNL/F/272A(1)(d)/2023-24/1060085221(1), ITBA/PNL/F/270A/2024-25/1065546678(1). and ITBA/PNL/F/271AAC/2024-25/1066068407(1), respectively, for the Assessment Year 2019 -20, 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 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 19.03.2023, issued by the 1st Respondent, vide DIN and Notice. ITBA/AST/S/148 1/2022-23/1050960634(1), for the Assessment Year 2019 - 20. pending disposal of the above Writ Petition.

Counsel for the Petitioner: SRI A.V.A.SIVA KARTIKEYA
Counsel for the Respondents: Ms. BOKARO SAPNA REDDY, SENIOR SC INCOME TAX

W.P.NO: 35571 OF 2025

Between:

Laxmi Cheemarla, W/o. Late Parvath Reddy Aged about 74 years, Occ. Homemaker R/o. 17-1-383/A/22 Vinaya Nagar Colony, Saidabad Hyderabad-500059 Telangana, India PAN.AHBPC1269R, Assessment Year. 2015-16

...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 Assistant Commissioner of Income tax, Circle 9(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. 11.04.2022 vide DIN No. ITBA/AST/S/148 1/2022-23/1042689778(1)for the Assessment Year 2015-16and 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 25.01.2024, DIN. ITBA/AST/S/147/2023-24/1060119728(1) for the Assessment Year 2015-16, 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 144Bof the Income-tax Act Date of Order 25.01.2024, DIN. ITBA/AST/S/147/2023-24/1060119728(1) for the Assessment Year 2015-16and 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 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 144Bof the Income-tax Act Date of Order 25.01.2024, DIN. ITBA/AST/S/147/2023-24/1060119728(1) for the Assessment Year 2015-16and stay of Demand notice under section 156 Dated. 25.01.2024 vide DIN No. ITBA/AST/S/156/2023-24/1060119889(1) for the Assessment Year 2015-16.

Counsel for the Petitioner: SRI THANNERU CHAITANYA KUMAR
Counsel for the Respondent Nos.1 & 3: SRI N.BHUJANGA RAO, Deputy Solicitor General of India
Counsel for the Respondent No.2: SRI K.SUDHAKAR REDDY, SENIOR SC FOR ITD

W.P.NO: 35677 OF 2025

Between:

Indira Gugloth, D/o Bhojaram Rathod, Aged about 53 years, Occupation Govt Employee, 29-1430-2/10/1, East Kakatiya Nagar, Naredmet S.O., Tirumalagiri, Hyderabad

...PETITIONER

AND

1. The Income Tax Officer Ward 12(1), Hyderabad, Aaykar Bhawan, Opp LB Stadium, Basheer Bagh, Hyderabad, Telangana-500004.
2. The Principal Chief Commissioner of Income Tax, AP AND TS, 10th Floor, C-Block, IT Towers, A.C. Guards, Masab tank, Hyderabad, Telangana-500004.
3. The Assessment Unit, Income Tax Department, National Faceless Assessment Centre, Delhi, Ministry of Finance, 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 an appropriate writ order or direction more particularly one in the nature of Writ of Mandamus, declaring the Assessment Order dt. 20.02.2024 passed by the 3rd respondent u/s 147 r.w.s 144/144B of the Income-tax Act for A.Y. 2016-17 vide DIN No. ITBA/AST/S/147/2023-24/1061171871(1), consequent to the order passed u/s 148A(d) dt. 24.03.2023 vide DIN No. ITBA/AST F/148A/2022-23/1051229085(1) and the notice u/s 148 dt. 24.03.2023 vide DIN No. ITBA/AST/S/148_1/2022-23/1051243521(1), issued by the JAO(1st respondent) instead of FA0(3rd respondent) that too based on the incorrect information, and consequential penalty orders passed vide order u/s 271F of the Act dt. 14.08.2024, order u/s 271(1)(c) of the Act dt. 14.08.2024, and order u/s 271(1)(b) of the Act dt. 22.08.2024 as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural 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 petition, the High Court may be pleased to stay all further proceedings pursuant to the Assessment Order dt. 20.02.2024 passed by the 3rd respondent u/s 147 r.w.s 144/144B of the Income-tax Act for A.Y. 2016-17 vide DIN No. ITBA/AST/S/147/2023-24/1061171871(1) and the Penalty orders.

Counsel for the Petitioner: SRI DUNDU MANMOHAN
Counsel for the Respondents: Ms. BOKARO SAPNA REDDY, SENIOR SC FOR CBIC

W.P.NO: 35921 OF 2025

Between:

Komuravelli Kavitha, D/o Komuravelli Narayana, Aged about 42 years, Occupation. Pvt Employee, Rep. by Raj Kumar Siripuram(GPA Holder) #H.No. 13-3-52, Beat Bazar, S.0 Warangal, Telangana-506002.

...PETITIONER

AND

1. Income Tax Officer (INT TAXN-1), Hyderabad, Aaykar Bhawan, OPP. LB Stadium, Basheer Bagh, Hyderabad-500004.
2. Chief Commissioner of Income Tax, International Taxation(SZ), Bengaluru, Karnataka.

...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 Assessment Order dt. 10.10.2025passed by the 1st respondent u/s 147 r.w.s 144C(13) of the Income-tax Act for A.Y. 2017-18 vide DIN No.ITBA/AST/S/147/2025-26/1081725072(1), consequent to the order passed u/s 148A(d) dt.31.03.2024 vide DIN No. ITBA/AST/F/148A/2023-24/1063785410(1) and the notice u/s 148 dt.31.03.2024 vide DIN No.ITBA/AST/S/148-1/2023-24/1063785463(1), issued by the JAO (1st respondent) instead of FAOas void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural 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 petition, the High Court may be pleased to stay all further proceedings pursuant to the Assessment Order dt. 10.10.2025 passed by the 1st respondent u/s 147 r.w.s 144C(13) of the Income-tax Act for A.Y. 2017-18 vide DIN No. ITBA/AST/S/147/2025-26/1081725072(1).

Counsel for the Petitioner: SRI DUNDU MANMOHAN
Counsel for the Respondents: SRI VIJHAY K PUNNA, SENIOR SC FOR ITD

W.P.NO: 36071 OF 2025

Between:

Mr. Devender Pillalamarri, S/o. Mr. Narasimha Pillamarri, Aged 40 years, Occ.. Business, Plot No. 5-91, Yellanki Village, Vellanki Post, Ramannapet Mandal, Nalgonda District - 508 113, Telangana.

...PETITIONER

AND

1. 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.
2. The Income Tax Officer, Ward 1, Suryapet, Suryapet Income Tax Office, Krishna Nagar Colony, Suryapet - 508 213, Telangana.
3. The Principal Commissioner of Income Tax -1, Hyderabad, Income Tax Towers, A C 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

a. the order passed by the 1st Respondent, u/s 147 r/w Sec. 144B of the Income Tax Act, 1961, dated 19/03/2025, bearing DIN and Notice No. ITBA/AST/S/147/2024-25/1074680830(1), for the Assessment Year 2020 - 21, and
b. the orders passed by the 1st Respondent, levying penalties u/s 271A and 271 B of the Income Tax Act, 1961, dated 18/08/2025 and 19/08/2025, bearing DIN. ITBA/PNL//271A/2025-26/1079700949(1), ITBA/PNUF/271A/2025-26/1079700949(1), and ITBA/PNL/F/271B/2025-26/1079750641(1), for the Assessment Year 2020 - 21, 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 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 19/03/2024, issued by the 2nd Respondent, vide DIN and Notice. ITBA/AST/S/148 1/2023-24/1062883035(1), for the Assessment Year 2020 - 21, pending disposal of the above Writ Petition.

Counsel for the Petitioner: SRI A.V.A.SIVA KARTIKEYA
Counsel for the Respondents: Ms. BOKARO SAPNA REDDY, SENIOR SC INCOME TAX

W.P.NO: 36101 OF 2025

Between:

Subhash Nelki, S/o Kistaiah, Aged about 42 Years, Occ- Agriculture, #H.No.1-107, Dandepalli Mandal, Nelkivenkatapur, Telangana-504206.

...PETITIONER

AND

1. The Income Tax Officer, Ward- 1, Manchiriyal, Income Tax Office, Sy No.425,1st Floor, Ranga Raja Complex, Reddy Colony, Beside TTD Kalyana Mandapam Lane, Telangana-504208.
2. The Principal Commissioner of Income Tax - 2, Hyderabad, 6th Floor, Signature Towers, Sy. No. 6(P) of Kondapur, Sy.No.37(P) of Kothaguda, OPP. Botanical Gardens, Serlingampally, Ranga Reddy, Hyderabad, Telangana-500084.
3. The Assessment Unit, Income Tax Department, National Faceless Assessment Centre, Delhi, Ministry of Finance, 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 an appropriate writ order or direction more particularly one in the nature of Writ of Mandamus, declaring the Assessment Order dt. 20.01.2025 passed by the 3rd respondent u/s 147 r.w.s 144/144B of the Income-tax Act for A.Y. 2020-21 vide DIN No. ITBA/AST/S/147/2024-25/1072353197(1), consequent to the order passed u/s 148A(d) dt. 19.03.2024 vide DIN No. ITBA/AST/F/148A/2023-24/1062886249(1) and the notice u/s 148 dt. 19.03.2024 vide DIN No. ITBA/AST/S/148_1/2023-24/1062936108(1) issued by the JA0(1st respondent) instead of FAO(3rd respondent) that too based on the incorrect information, and consequential penalty orders passed vide order u/s 272A(1)(d) of the Act dt. 05.02.2025 and order u/s 272A (1)(d) of the Act dt. 10.07.2025 and order u/s 271AAC(1) of the Act dt. 14.07.2025, as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural 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 petition, the High Court may be pleased to stay all further proceedings pursuant. to the Assessment Order dt. 20.01.2025 passed by the 3rd respondent u/s 147 r.w.s 144/144B of the Income-tax Act for A.Y. 2020-21 vide DIN No. ITBA/AST/S/147/2024-25/1072353197(1) and the Penalty orders.

Counsel for the Petitioner: SRI DUNDU MANMOHAN
Counsel for the Respondents: Ms. J.SUNITHA, JUNIOR SC FOR INCOME TAX

W.P.NO: 36234 OF 2025

Between:

SRIKANTH MINUKURI, S/o. Minukuri Narasimha Reddy Aged about 40 years, Occ. Business, Qrts.No.85, Doctors Colony-2 K V Ranga Reddy, KMC Near Filter Bed, Hyderabad 500048

...PETITIONER

AND

1. Union of India, Ministry of Finance, Represented by its Secretary, 166-B, North Block, New Delhi-110001
2. Income Tax Officer, Income Tax Office, Ward -6(1), Hyderabad, I T TOWER, AC Guards, Masab Tank, HYDERABAD, 500004
3. The National Faceless Assessment, Centre, Income Tax Department, Ministry of Finance, Govt of India, New 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

i. Issue a Writ, Order or Direction more particularly, one, in the nature of Writ of Mandamus, declaring the order passed by the Respondent No.2 in passing the impugned assessment Order dated 27/06/2025 u/s 148A(3) bearing DIN Notice No. ITBA/AST/F/148A/2025-26/1077915486(1) and a notice bearing DIN and Notice no. ITBA/AST/S/148-1/2025-26/1077916016(1) u/s. 148 of the said Act dated 27/06/2025 in respect of Ay. 2021-22 as illegal. arbitrary. bad in law, void ab initio, violative of the principles of natural justice and being violative of Articles 14,19 and 265 of the Constitution of India and consequently,

ii. To Set aside the impugned assessment Order dated 27/06/2025 u/s 148A(3) bearing DIN Notice No. ITBA/AST/F/148A/2025-26/1077915486(1) and a notice bearing DIN and Notice no. ITBA/AST/S/148-1/2025-26/1077916016(1) u/s. 148 of the said Act dated 27/06/2025 in respect of Ay. 2021-22 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 petition, the High Court may be pleased to stay of operation of impugned assessment Order dated 27/06/2025 u/s 148A(3) bearing DIN Notice No. ITBA/AST/F/148A/2025-26/1077915486(1)issued by Respondent no.2 including all further proceedings pending disposal of the main writ petition.

Counsel for the Petitioner: Ms. PRAGATHI MANDAPALLE FOR Ms. SNEHA ASTHANA
Counsel for the Respondent No.1: SRI N.BHUJANGA RAO, Deputy Solicitor General of India
Counsel for the Respondent Nos.2 & 3: Ms. BOKARO SAPNA REDDY, SENIOR SC FOR ITD

W.P.NO: 36273 OF 2025

Between:

Mahaboob Shaik, S/o. Shaik Hussain, Aged about 46 years, Occupation. Business, R/o. 9-10-224/5/A Golconda, Hyderabad-500008, Telangana, India PAN.DDFPS4840M, Assessment Year. 2018-19

...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, Ward14(1), Hyderabad I T TOWER, AC Guards, Masab Tank, Hyderabad, Telangana-500008
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 2ndRespondent under section 148 Dated. 07.04.2022 vide DIN No. ITBA/AST/S/148-1/2022-23/1042638371(1)for the Assessment Year 2018-19and the consequential order passed by the 1st respondent u/s. 147 read with section 144Bof the Income-tax Act Date of Order 04.03.2024, DIN. ITBA/AST/S/147/2023-24/1061939900(1)for the Assessment Year 2018-19, 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 148-A 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 read with section 144B of the Income-tax Act Date of Order 04.03.2024, DIN. 1TBA/AST/S/147/2023-24/1061939900(1)for the Assessment Year 2018-19and 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 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 read with section 144B of the Income-tax Act Date of Order 04.03.2024, DIN. ITBA/AST/S/147/2023-24/1061939900(1)for the Assessment Year 2018-19andstay of Demand notice under section 156 Dated. 04.03.2024 vide DIN No.ITBA/AST/S/156/2023-24/1061940000(1) for the Assessment Year 2018-19.

Counsel for the Petitioner: SRI THANNERU CHAITANYA KUMAR
Counsel for the Respondent Nos.1 & 3: SRI N.BHUJANGA RAO, Deputy Solicitor General of India
Counsel for the Respondent No.2: Ms. BOKARO SAPNA REDDY, SENIOR SC FOR ITD

W.P.NO: 36300 OF 2025

Between:

Mohammed Wajeed Hussain, rep. by Special Power of Attorney Holder, Mr. Mohammed Moid, #9-4-212, Ahmedpura Colony, Nizamabad-503 001. (PAN CNAPM5458D)

...PETITIONER

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-1, Nizamabad.
3. Principal Chief Commissioner of Income Tax, Andhra Pradesh and Telangana, Hyderabad 10-2-3, Room No.922, 9th Floor, B 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 by setting aside the notice issued by the 2nd Respondent under Section 148A(b) dated 3.2.2024, vide DIN and Notice No.ITBA/AST/F/148A (SCN)/2023-24/1060467720(1) and order passed by the 2nd Respondent under Section 148A(d) dated 22.3.2024, vide DIN and Notice No.ITBA/AST/F/ 148A/2023-24/1063137337(1) and notice passed by 2nd Respondent under Section 148 of the Income Tax Act, 1961, dated 22.3.2024, vide DIN and Notice No.ITBA/AST/S/148 1/2023-24/1063178206(1) and the assessment order dated 26.2.2025 vide DIN and Order No.ITBA/AST/S/147/2024-25/ 1073743529(1), passed by the 2nd Respondent under Section 147 read with Section 144 of the Income Tax Act, 1961 for the assessment year 2020-21 as without jurisdiction and contrary to faceless assessment procedure laid down in Section I44-B of the Income Tax Act 1961.

IA 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 grant interim stay of all further proceedings pursuant to the impugned assessment order dated 26.2.2025 passed by the 2nd Respondent for the assessment year 2020-21, pending disposal of the Writ Petition as otherwise the Petitioner w ill he put to severe loss and hardship.

Counsel for the Petitioner: SRI S.VIJAY ADITHYA
Counsel for the Respondent Nos.1 TO 3: Ms. J.SUNITHA, SR SC FOR INCOM TAX
Counsel for the Respondent No.4: SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

W.P.NO: 36308 OF 2025

Between:

Mirza Ramzani Baig, S/o. Mirza Gaffar Baig Aged about 42 years, Occupation Business, R/o., Aakash Nagar, Mehdipatnum Vijaynagar Hyderabad-500028, Telangana, India PAN AISPB8082H, 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, Ward12(1), Hyderabad Aaykar Bhawan, Opposite Lb Stadium, BasheerBagh, Hyderabad, Telangana-500004
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. 31.03.2024 vide DIN No. ITBA/AST/S/148 1/2023-24/1063751598(1)for the Assessment Year 2020-21and the consequential order passed by the 1st respondent u/s. 147 read with section 144Bof the Income-tax Act Date of Order 28.02.2025, DIN. ITBA/AST/S/147/2024-25/1073836293(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 read with section 144Bof the Income-tax Act Date of Order 28.02.2025, DIN. ITBA/AST/S/147/2024-25/1073836293(1)for the Assessment Year 2020-21and 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 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 read with section 144B of the Income-tax Act Date of Order 28.02.2025, DIN: ITBA/AST/S/147/2024-25/1073836293(1)for the Assessment Year 2020-2landstay of Demand notice under section 156 Dated: 28.02.2025 vide DIN No:ITBA/AST/S/156/2024-25/1073836355(1) for the Assessment Year 2020-21.

Counsel for the Petitioner: SRI THANNERU CHAITANYA KUMAR
Counsel for the Respondent Nos.1 & 2: Ms. BOKARO SAPNA REDDY, SENIOR SC INCOME TAX
Counsel for the Respondent No.3: SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

W.P.NO: 36310 OF 2025

Between:

Ananth Reddy Kundavaram, S/o. Ramachandra Reddy Kundavaram Aged about 77 years, Occupation Business, R/o 6-3, Vivekananda Nagar Colony Kukatpally,Hyderabad 500072, Telangana, India PAN AAZPK5229N, 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 11(1), Hyderabad Signature Towers, Sy.No.6(P) of Kondapur, Sy.37(P) of Kothaguda Opp. Botanical Gardens, Serlingampally (M), R.R.District, HYDERABAD, Telangana, 500084
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 particularly one in the nature of WRIT OF MANDAMUS holding that the notice issued (MO) by 2nd Respondent under section 148 Dated 23/03/2023 vide DIN No ITBA/AST/S/148 1/2022-23/1051208378(1) for the Assessment Year 2016-17 and the consequential order passed by the1st respondent u/s. 147 read with section 144B of the Income-tax Act Date of Order 08.03.2024, DIN ITBA/AST/S/147/2023-24/1062223593(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 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 read with section 144B of the Income-tax Act Date of Order 08/03/2024, DIN ITBA/AST/S/147/2023-24/1062223593(1) for the Assessment Year 2016-17 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 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 read with section 144B of the Income-tax Act Date of Order 08.03.2024, DIN: ITBA/AST/S/147/2023- 24/1062223593(1) for the Assessment Year 2016-17 and stay of Demand notice under section 156 Dated: 08.03.2024 vide DIN No: 1TBA/AST/S/156/2023-24/1062223727(1) for the Assessment Year 2016-17.

Counsel for the Petitioner: SRI THANNERU CHAITANYA KUMAR
Counsel for the Respondent Nos.1 & 2: Ms. J.SUNITHA, SENIOR SC FOR ITD
Counsel for the Respondent No.3: SRI N.BHUJANGA RAO, Deputy Solicitor General of India

W.P.NO: 36430 OF 2025

Between:

Sri Shankarji Chilukuri, S/o. Sri Baloji Chilukuri, Aged about 63 years, Occupation Business, 9-157, Seetharampuram, Miryalguda, Nalgonda - 508207

...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-1, Income Tax Office, Near Rail Under Bridge, Nalgonda -508001.

...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 pass an order or direction, especially one in the nature of WRIT OF MANDAMUS holding that the notice dated 01.04.2023 issued by 2nd Respondent under section 148 of the Act with DIN and NOTICE No.ITBA/AST/S/1481/2023-24/1051841578(1) as being without jurisdiction, arbitrary, illegal, bad in law, void ab initio, 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 notice under section 148 dated 01.04.2023, the assessment order passed by 1St Respondent for asst. year 2016-17 under section 147 r.w.s 144 r.w.s 144B of the Act, dt.13.03.2025.

IA 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 pending penalty proceedings and collection of tax demand raised by 1St Respondent for the Ay.2016-17.

Counsel for the Petitioner: Ms. K.PRABHABATI FOR SRI A.V.RAGHU RAM
Counsel for the Respondents: Ms. BOKARO SAPNA REDDY, SENIOR SC INCOME TAX

W.P.NO: 36439 OF 2025

Between:

RONDA INFRASTRUCTURE PRIVATE LIMITED, Having its office at Flat 109 Varuna Block, Myhome Navadweepa, Madapur Hyderabad 500081 Represented by its Authorized Signatory Mr. Ronda Venkata Rami Reddy

...PETITIONER

AND

1. Union of India, Ministry of Finance, Represented by its Secretary 166-B, North Block, New Delhi-110001
2. Income Tax Officer, Income Tax Office, Ward -3(1), Hyderabad, I T TOWER, AC Guards, Masab Tank, HYDERABAD, 500004,
3. The National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Govt of India, New 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

i. Issue a Writ, Order or Direction more particularly, one, in the nature of Writ of Mandamus, declaring the order passed by the Respondent No.2 in passing the impugned assessment Order dated 05.04.2022 u/s 148A(d) bearing DIN Notice No. ITBA/AST/F/148A/2022-23/1042513039(1) and a notice bearing DIN and Notice no. ITBA/AST/S/148 1/2022 23/1042514116(1) u/s. 148 of the said Act dated 05.04.2022 and consequential Assessment order under Section 147 read with section 144 of the Income tax Act bearing DIN No. ITBA/AST/S/147/2023-24/1062152019(1) dated 07.03.2024 in respect of Ay. 2015-16 as illegal. arbitrary, bad in law, void ab initio, violative of the principles of natural justice and being violative of Articles 14,19 and 265 of the Constitution of India and consequently,

ii. To Set aside the impugned assessment Order dated 05.04.2022 u/s 148A(d) bearing DIN Notice No. ITBA/AST/F/148A/2022-23/1042513039(1) and a notice bearing DIN and Notice no. ITBA/AST/S/148 1/2022 23/1042514116(1) u/s. 148 of the said Act dated 05.04.2022 and consequential Assessment order under Section 147 read with section 144 of the Income tax Act bearing DIN No.

ITBA/AST/S/147/2023-24/1062152019(1) dated 07.03.2024 in respect of Ay. 2015-16 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 petition, the High Court may be pleased to stay of operation of impugned assessment Order dated 05.04.2022 u/s 148A(d) bearing DIN Notice No. ITBA/AST/F/148A/2022-23/1042513039(1) issued by Respondent no.2 including all further proceedings pending disposal of the main writ petition.

Counsel for the Petitioner: Ms. PRAGATHI MANDAPALLE FOR Ms. SNEHA ASTHANA
Counsel for the Respondent No.1: SRI N.BHUJANGA RAO, Deputy Solicitor General of India
Counsel for the Respondent Nos.2 & 3: Ms. BOKARO SAPNA REDDY, SENIOR SC FOR ITD

W.P.NO: 36530 OF 2025

Between:

Sri Ram Babu Uppalapati, S/o. Sri Dhananjaya Naidu Uppalapati, Aged about 47 years,Occ- Business, 8-2-293/82/NI/220, Road No.10C, MP MLA Colony, Jubilee Hills, Shaikpet, Hyderabad - 500036.

...PETITIONER

AND

The Assistant Commissioner of Income Tax, Central Circle 3(1), Aayakar Bhawan, Basheerbagh, 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 pass an order or direction, especially one in the nature of WRIT OF MANDAMUS holding that the notice dated 21.03.2025 issued by Respondent under section 148 of the Act with DIN and NOTICE No.ITBA/AST/S/148/2024-25/1074807677(1) as being without jurisdiction, arbitrary, illegal, bad in law, void ab initio, apart from being violative of provisions of section 151A of the Act and also contrary to the circular issued by CBDT, and consequently set aside the notice under section 148 dated 21.03.2025, the assessment order passed by

Respondent for asst. year 2022-23 under section 147 r.w.s 144 of the Act, dt.29.10.2025.

IA 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 pending penalty proceedings and collection of tax demand raised by the Respondent for the Ay.2022-23.

Counsel for the Petitioner: Ms. K.PRABHABATI FOR SRI A.V.RAGHU RAM
Counsel for the Respondent: SRI N.PRAVEEN REDDY, SENIOR SC FOR IT DEPT

W.P.NO: 36536 OF 2025

Between:

Syed Akhtar, S/o Syed Imam, Aged about 65 years, Occupation. Business, #H No.9-4-62/19, Nizam Colony, Tolichowki, Telangana-500008.

...PETITIONER

AND

1. The Assistant Commissioner of Income Tax, Central Circle-2(1), Hyderabad, Aaykar Bhawan, Opp. LB Stadium, Basheer Bagh, Hyderabad, Telangana-500004.
2. The Principal Commissioner of Income Tax (Central), Hyderabad, IT Towers, 10th Floor, A.C. 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 an appropriate writ order or direction more particularly one in the nature of Writ of Mandamus, declaring the Assessment Order dt. 25.02.2025 passed by the 1st respondent u/s 147 of the Income-tax Act for A.Y. 2020-21 vide DIN No. ITBA/AST/S/147/2024-25/1073709765(1), consequent to the order passed u/s 148A(d) dt. 22.02.2024 vide DIN No. ITBA/AST/F/148A/2023-24/1061312502(1) and the notice u/s 148 dt. 22.02.2024 vide DIN No. ITBA/AST/S/148-1/2023-24/1061324546(1), issued by the JAO(1st respondent) instead of FAO that too based on the incorrect information, and consequential penalty orders passed vide order u/s 270A of the Act dt. 18.08.2025 and order u/s 271AAC(1) of the Act dt. 18.08.2025 as void illegal and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural 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 petition, the High Court may be pleased to stay all further proceedings pursuant to the Assessment Order dt. 25.02.2025 passed by the 1st respondent u/s 147 of the Income-tax Act for A.Y. 2020-21 vide DIN No. ITBA/AST/S/147/2024-25/1073709765(1) and the Penalty orders.

Counsel for the Petitioner: SRI DUNDU MANMOHAN
Counsel for the Respondents: SRI N.PRAVEEN REDDY, SENIOR SC FOR IT DEPT

W.P.NO: 36566 OF 2025

Between:

Syed Afsar, S/o Syed Akhtar, Aged about 38 years, Occupation- Business, #H.No.9-4-62/19, Nizam Colony, Tolichowki, Telangana-500008.

...PETITIONER

AND

1. The Assistant Commissioner of Income Tax, Central Circle-2(1), Hyderabad, Aaykar Bhawan, Opp- LB Stadium, Basheer Bagh, Hyderabad, Telangana-500004.
2. The Principal Commissioner of Income Tax (Central), Hyderabad, IT Towers, 10th Floor, A.C. 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 an appropriate writ order or direction more particularly one in the nature of Writ of Mandamus, declaring the Assessment Order dt. 25.02.2025 passed by the 1st respondent u/s 147 of the Income-tax Act for A.Y. 2020-21 vide DIN No. ITBA/AST/S/147/2024-25/1073708651(1), consequent to the order passed u/s 148A(d) dt. 22.02.2024 vide DIN No. ITBA/AST/F/148A/2023-24/1061312407(1) and the notice u/s 148 dt. 22.02.2024 vide DIN No.

ITBA/AST/S/148_1/2023-24/1061324547(1), issued by the JAO(1st respondent) instead of FAO that too based on the incorrect information, and consequential penalty orders passed vide order u/s 270A of the Act dt. 18.08.2025 and order u/s 271AAC(1) of the Act dt. 18.08.2025 as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural 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 petition, the High Court may be pleased to stay all further proceedings pursuant to the Assessment Order dt. 25.02.2025 passed by the 1st respondent u/s 147 of the Income-tax Act for A.Y. 2020-21 vide DIN No. ITBA/AST/S/147/2024-25/1073708651(1) and the Penalty orders.

Counsel for the Petitioner: SRI.DUNDU MANMOHAN
Counsel for the Respondents: SRI N.PRAVEEN REDDY, SENIOR SC FOR IT DEPT

W.P.NO: 36571 OF 2025

Between:

Sri Ram Babu Uppalapati, S/o. Sri Dhananjaya Naidu Uppalapati, Aged about 47 years, Occ- Business, 8-2-293/82/NI/220, Road No.10C, MP MLA Colony, Jubilee Hills, Shaikpet, Hyderabad - 500036.

...PETITIONER

AND

The Assistant Commissioner of Income Tax, Central Circle - 3(1), Aayakar Bhawan, Basheerbagh, 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 notice dated 21.03.2025 issued by Respondent under section 148 of the Act with DIN and NOTICE No.ITBA/AST/S/148/2024-25/1074807669(1) as being without jurisdiction, arbitrary, illegal, bad in law, void ab initio, apart from being violative of provisions of section 151A of the Act and also contrary to the circular issued by CBDT, and consequently set aside the notice under section 148 dated 21.03.2025, the assessment order passed by

Respondent for asst. year 2023-24 under section 147 r.w.s 144 of the Act, dt.29.10.2025.

IA 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 pending penalty proceedings and collection of tax demand raised by the Respondent for the Ay.2023- 24.

Counsel for the Petitioner: Ms. K.PRABHABATI FOR SRI A.V.RAGHU RAM
Counsel for the Respondent: SRI N.PRAVEEN REDDY, SENIOR SC FOR IT DEPT

W.P.NO: 36583 OF 2025

Between:

Sri Ram Babu Uppalapati, S/o. Sri Dhananjaya Naidu Uppalapati, Aged about 47 years, Occ. Business, 8-2-293/82/NI/220, Road No.10C, MP MLA Colony, Jubilee Hills, Shaikpet, Hyderabad - 500036.

...PETITIONER

AND

The Assistant Commissioner of Income Tax, Central Circle - 3(1), Aayakar Bhawan, Basheerbagh, 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 notice dated 21.03.2025 issued by Respondent under section 148 of the Act with DIN & NOTICE No.ITBA/AST/S/148/2024-25/1074807673(1) as being without jurisdiction, arbitrary, illegal, bad in law, void ab initio, apart from being violative ofprovisions of section 151A of the Act and also contrary to the circular issued by CBDT, and consequently set aside the notice under section 148 dated 21.03.2025, the assessment order passed by Respondent for asst. year 2021-22 under section 147 r.w.s 144 of the Act, dt.25.11.2025.**

(Prayer is amended as per court order dt: 08.12.2025 vide IA.No.2 of 2025 in WP.No.36583 of 2025)

IA 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 proceedings pursuant to issuance of notice u/s.148 of the Act by Respondent dated 21/03/2025 for the assessment year 2021-22.

Counsel for the Petitioner: Ms. K.PRABHABATI FOR SRI A.V.RAGHU RAM
Counsel for the Respondent: SRI N.PRAVEEN REDDY, SENIOR SC FOR IT DEPT

W.P.NO: 36623 OF 2025

Between:

Karunakar Yalagandula, S/o Komaraiah Yalagandula, Aged. 58 years, Occ.Business, R/o 1-1-514/B Sri Nagar, Suryapet Nalgonda, 508213, Telangana, India ABSPY2325B

...PETITIONER

AND

1. Income Tax Officer, Ward 1, Suryapet Suryapet-Income Tax Office, Krishna Nagar Colony, Krishna Nagar Colony, Suryapet, Nalgonda District, Telangana, 508213.
2. The Principal Commissioner of Income Tax III, Hyderabad IT Tower, AC Guards, Masab Tank, Hyderabad, Telangana, 500004.
3. The Principal Chief Commissioner of Income Tax, Hyderabad IT Tower, AC Guards, Masab Tank, Hyderabad, Telangana, 500004.
4. The National Faceless Assessment Centre, Income Tax Department Ministry of Finance Govt. of India, New Delhi.
5. 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 passing an Order u/s. 148A(d) dated 29/08/2024, issuing Notice u/s. 148 dated 29/08/2024 calling for income for A.Y. 2018-19, assessment order dated 31/10/2025 and subsequent proceedings as illegal, arbitrary, bad in law and violative of Articles 14, 19 and 265 of the Constitution of India, and

(ii) Set aside the Order passed u/s. 148A(d) dated 29/08/2024, Notice issued u/s. 148 dated 29/08/2024 calling for income for A.Y. 2018-19, assessment order dated 31/10/2025 and any consequent proceedings as lacking in jurisdiction, and

(iii) Set aside the Order dated 31/10/2025 as reopening the case for assessment being bad in law and beyond limitation, as the alleged Income escaping assessment being below the threshold limit of Rs. 50 lakhs prescribed u/s 149(1) and therefore the proceedings and the Order lacks 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 petition, the High Court may be pleased to grant an interim stay on the operation of Order passed u/s. 148A(d) dated 29/08/2024, Notice issued u/s. 148 of Income Tax Act, 1961 by Respondent No.1 dated 29/08/2024 calling for the return of income of the Petitioner for A.Y. 2018-19, assessment order dated 31/10/2025, and further stay all consequential proceedings initiated or contemplated by the Respondents.

Counsel for the Petitioner: SRI P.SOMA SHEKAR REDDY
Counsel for the Respondent Nos.1 TO 4: Ms. BOKARO SAPNA REDDY, SENIOR SC INCOME TAX
Counsel for the Respondent No.5: SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

W.P.NO: 36626 OF 2025

Between:

Suryanarayana Raju Uddaraju, S/o Ramalinga Raju, Aged. 68 years, Occ. Business, R/o Plot No 242/A/1 Road No 18, Jubliee Hills, Hyderabad AAFPU6679N

...PETITIONER

AND

1. Assistant Commissioner of Income Tax, Circle 6(1), Hyderabad IT Tower, AC Guards, Masab Tank, Hyderabad, Telangana, 500004
2. Assistant Commissioner of Income Tax, Central Circle 1(1), Hyderabad Aayakar Bhavan, Basheerbagh, opposite LB Stadium, Hyderabad, Telangana, 500001
3. The Principal Commissioner of Income Tax (Central), Hyderabad Aayakar Bhavan, Basheerbagh, opposite LB Stadium, Hyderabad, Telangana, 500001

4. The Principal Chief Commissioner of Income Tax, Hyderabad IT Tower, AC Guards, Masab Tank, Hyderabad, Telangana, 500004
5. 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 Notice u/s 148 of the Act dated 31/08/2024 calling for return of income for A.Y. 2018-19 as illegal, arbitrary, bad in law and violative of Articles 14, 19 and 265 of the Constitution of India and

(ii) Set aside the Notice issued u/s. 148 of the Act dated 31/08/2024 calling for income for A.Y. 2018-19, 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 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 by Respondent No.1 dated 31/08/2024 calling for the return of income of the Petitioner for A.Y. 2018-19 and further stay all consequential proceedings initiated or contemplated by the Respondents.

Counsel for the Petitioner: SRI P.SOMA SHEKAR REDDY
Counsel for the Respondent Nos.1 TO 4: Ms. BOKARO SAPNA REDDY, SENIOR SC INCOME TAX
Counsel for the Respondent No.5: SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

W.P.NO: 36654 OF 2025

Between:

Mrs. Sameena Begum, D/o. Mr. Mohd Saleem Khan, Aged about 41 years, Occupation. Business, 3-72, Gummadidal, Zinnaram Mandal, Medak - 502313.

...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 - 15(1), I.T. Towers, A.C. Guards, Masabtank, 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 pass an order or direction, especially one in the nature of WRIT OF MANDAMUS holding that the notice dated 04.04.2024 issued by 2nd Respondent under section 148 of the Act with DIN and NOTICE No.ITBA/AST/S/148 1/2024-25/1063914804(1) as being without jurisdiction, arbitrary, illegal, bad in law, void ab initio, 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 notice under section 148 dated 04.04.2024, the assessment order passed by 1st Respondent for asst. year 2020-21 under section 147 r.w.s 144 r.w.s 144B of the Act, dt.23.09.2025.

IA 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 pending penalty proceedings including stay of collection of tax demand raised by 1St Respondent for the Ay.2020-21.

Counsel for the Petitioner: Ms. K.PRABHABATI FOR SRI A.V.RAGHU RAM
Counsel for the Respondents: SRI K.SUDHAKAR REDDY, Sr SC FOR INCOME TAX

W.P.NO: 36667 OF 2025

Between:

Sri. MOHAMMED ABDUL GAFFAR KHAN, S/o. Mohammed Saleem Khan aged about 54 years Occ. Business, 19-3-294/1/D/1/1, Vattepally Main Road, Salami Street, Charminar, Hyderabad, Telangana - 500053. Dist. Hyderabad.

...PETITIONER

AND

1. THE INCOME TAX OFFICER, Ward 8(1), Hyderabad. Singature Towers, Sy.No.6(P) of Kothaguda, Serlingampally(M), Hyderabad - 500084. R R District.
2. PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, O/o. The Principal Chief Commissioner of Income Tax Aaykar Bhavan, Basheerbagh, 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 of Mandamus or any other appropriate writ, order or direction, declaring as, illegal, arbitrary, without jurisdiction, bad in law, violative of the principles of natural justice, and contrary to Articles 14, 19, and 265 of the Constitution of India, declaring the notice issued by the Income Tax Officer, Ward 8(1), Hyderabad, under section 148A(b) dated 03-02-2024 Order under section 148A(d) dated 19-03-2024, Notice under section 148 dated 28-03-2024, Assessment Order passed under section 147 read with section 144 read with section 144B of the Income-tax Act dated 27-02-2025, and Demand Notice under section 156 dated 27-02-2025 For the Year Assessment Year 2017-2018, Quash all the consequential proceedings arising there from but not limited to Penalty Proceedings under Sections 270A, 271, or 274 of the Act, Recovery Proceedings under Section 220 or any other provision, Any notices of demand, attachment proceedings, or garnishee orders initiated or contemplated pursuant to the impugned orders, Consequently, set aside all such orders and proceedings in the interest 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 petition, the High Court may be pleased to stay all further proceedings including any recovery, pursuant to the notice issued by the Income Tax Officer, Ward 8(1), Hyderabad, under section 148A(b) dated 03-02-2024 Order under section 148A(d) dated 19-03-2024, Notice under section 148 dated 28-03-2024, Assessment Order passed under section 147 read with section 144 read with section 144B of the Income-tax Act dated 27-02-2025, and Demand Notice under section 156 dated 27-02-2025 For the Year Assessment Year 2017-2018, and Direct the Respondents not to initiate or continue with any recovery or penalty proceedings, including issuance of demand notices, garnishee orders, or attachment of bank accounts, pending final disposal of the above Writ Petition.

Counsel for the Petitioner: SRI UPADHYAY RAGHAVENDER
Counsel for the Respondents: Ms. J.SUNITHA, SR SC FOR INCOM TAX

W.P.NO: 36720 OF 2025

Between:

Mr. Shakeel Shaik, S/o. Mr. Fareed Shaik, Aged about 46 years, Occupation. Business, 9-17-818, Mujahid Nagar, Malapally, Nizamabad 503001

...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 1, Income Tax Office, 6-2-156/3, Subhash Nagar, Nizamabad 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 pass an order or direction, especially one in the nature of WRIT OF MANDAMUS holding that the notice dated 21.08.2024 issued by 2nd Respondent under section 148 of the Act with DIN and NOTICE No.ITBA/AST/S/148 1/2024-25/1067834172(1) as being without jurisdiction, arbitrary, illegal, bad in law, void ab initio, 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 notice under section 148 dated 21.08.2024 for asst. year 2018-19.

IA 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 proceedings pursuant to issuance of notice u/s.148 of the Act by the 2nd Respondent dated 21.08.2024 for the assessment year 2018-19.

Counsel for the Petitioner: Ms. K.PRABHABATI FOR SRI A.V.RAGHU RAM
Counsel for the Respondents: Ms. J.SUNITHA, SR SC FOR INCOM TAX

W.P.NO: 36868 OF 2025

Between:

Devender Kandy, S/o K. Baleshwar, Occ. Employee, Aged about 30 years, R/o144/1, Sree Ram Nagar Colony, BN Reddy, Vanasthalipuram, Hyderabad-500070, India.

...PETITIONER

AND

1. The National Faceless Assessment Center, Income-Tax Department, New Delhi, India.
2. Assistant Commissioner of Income Tax, Central Circle Central Circle-1(4), Hyderabad, Aaykar Bhawan, Opposite LB Stadium, Basheer Bagh, Hyderabad - 500004.
3. Commissioner of Income Tax Appeals-12, 6th Floor, Aaykar Bhawan, Opp LB Stadium, Basheer Bagh, Hyderabad-500004.
4. The Assessment Unit, income Tax Department Ministry of Finance, Government of India.
5. Union of India, Ministry of Finance Room No. 134, North Block, New 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 of Mandamus or any other appropriate Writ Order or Direction declaration that the Order passed by the 2nd Respondent u/s 147 r/w Sec 144B of the Income Tax Act 1961 dated 28/03/2025 bearing DIN ITBA/ AST/5/ 147/ 2024-25/1075186116(1) for the Assessment Year 2020-21 as confirmed by the order of the 3rd Respondent dated 26/09/2025 vide DIN and Order No ITBA/

APL/M/250/2025-26/1081226370(1) passed u/s 250 of the Income Tax Act 1961 as arbitrary illegal and void abinitio 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.

IA 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 proceedings consequent to assessment order u/s 250 of the Act bearing DIN. ITBA/ APL/ M/ 250/ 2025-26/ 1081226370(1) dt. 26/09/2025

Counsel for the Petitioner: SRI KAILASH NATH P S S
Counsel for the Respondent Nos.1,4 & 5: SRI N.BHUJANGA RAO, Deputy Solicitor General of India
Counsel for the Respondent Nos.2 & 3: SRI N.PRAVEEN REDDY, SENIOR SC SC FOR ITD

W.P.NO: 36870 OF 2025

Between:

Devender Kandy, S/o K. Baleshwar,Occ Employee, Aged about 30 years, R/o144/1, Sree Ram Nagar Colony, BN Reddy Vanasthalipuram, Hyderabad-500070 India

...PETITIONER(

AND

1. The National Faceless Assessment Center, Income-tax Department, New Delhi, India
2. Assistant Commissioner of Income Tax, Central Circle Central Circle-1(4), Hyderabad, Aaykar Bhawan, Opposite LB Stadium, Basheer Bagh, Hyderabad - 500004
3. Commissioner of Income Tax Appeals-12, 6th Floor, Aaykar Bhawan, Opp LB Stadium, Basheer Bagh, Hyderabad-500004
4. The Assessment Unit Income Tax Department, Ministry of Finance, Government of India
5. Union of India, Ministry of Finance Room No. 134, North Block, New 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 of Mandamus or any other appropriate Writ Order or

Direction declaration that the Order passel by the 2nd Respondent u/s 147 r/w Sec 144B of the Income Tax Act 1961 dated 27.03.2025 bearing DIN ITBA/ AST/S/147/2024-25/1075153731(1) for the Assessment Year 2021-22 as confirmed by the order of the 3rd Respondent dated 26.09.2025 vide DIN and Order No ITBA/ APL/ M/ 250/ 2025-26/1081226816(1) passed u/s 250 of the Income Tax Act 1961 as arbitrary illegal and void abinitio 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.

IA 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 proceedings consequent to assessment order u/s 250 of the Act bearing DIN: ITBA/ APL/ M/ 250/ 2025-26/ 1081226816(1) dt:26/09/2025.

Counsel for the Petitioner: SRI KAILASH NATH P S S
Counsel for the Respondent Nos.1,4 & 5: SRI N.BHUJANGA RAO, Deputy Solicitor General of India
Counsel for the Respondent Nos.2 & 3: SRI N.PRAVEEN KUMAR, SENIOR SC FOR ITD

W.P.NO: 36871 OF 2025

Between:

Devender Kandy, S/o K. Baleshwar, Occ. Employee. Aged about 30 years, R/o144/1, Sree Ram Nagar Colony, BN Reddy Vanasthalipuram, Hyderabad-500070 India

...PETITIONER

AND

1. The National Faceless Assessment Center, Income-tax Department, New Delhi, India
2. Assistant Commissioner of Income Tax, Central Circle Central Circle-1(4), Hyderabad, Aaykar Bhawan, Opposite LB Stadium, Basheer Bagh, Hyderabad - 500004
3. Commissioner of Income Tax Appeals-12, 6th Floor, Aaykar Bhawan, Opp LB Stadium, Basheer Bagh, Hyderabad-500004
4. The Assessment Unit, Income Tax Department Ministry of Finance, Government of India

5. Union of India, Ministry of Finance Room No. 134, North Block, New 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 of Mandamus or any other appropriate Writ Order or Direction declaration that the Order passed by the 2nd Respondent u/s 147 r/w Sec 144B of the Income Tax Act 1961 dated 28/03/2025 bearing DIN ITBA/ AST/S/147/2024-25/1075159612(1)for the Assessment Year 2022-23 as confirmed by the order of the 3rd Respondent dated 26/09/2025 vide DIN and Order No ITBA/ APL/M/ 250/2025-26/1081227402(1) passed u/s 250 of the Income Tax Act 1961 as arbitrary illegal and void abinitio 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.

IA 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 proceedings consequent to assessment order u/s 250 of the Act bearing DIN. ITBA/ APL/ M/ 250/ 2025-26/ 1081227402(1) dt.26/09/2025.

Counsel for the Petitioner: SRI KAILASH NATH P S S
Counsel for the Respondent Nos.1,4 & 5: SRI N.BHUJANGA RAO, Deputy Solicitor General of India
Counsel for the Respondent Nos.2 & 3: SRI N.PRAVEEN REDDY, SENIOR SC FOR ITD

W.P.NO: 36908 OF 2025

Between:

Sri MOHAMMED ABDUL GAFFAR KHAN, S/o. Mohammed Saleem Khan aged about 54 years Occ- Business, 19-3-294/1/D/1/1, Vattepally Main Road, Salami Street, Charminar, Hyderabad, Telangana - 500053. Dist. Hyderabad.

...PETITIONER

AND

1. THE INCOME TAX OFFICER, Ward 17(1), Hyderabad, Singature Towers, Sy.No.6(P) of Kothaguda, Serlingampally(M), Hyderabad - 500084. R R District.
2. PRINCIPAL COMMISSIONER OF INCOME TAX - 2, O/o. The Principal Commissioner of Income Tax - 2 Aaykar Bhavan, Basheerbagh, Hyderabad - 500004.
3. Union of India, Represented by its Secretary, Department of Revenue, Ministry of Finance, 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 a Writ of Mandamus or any other appropriate writ, order or direction, declaring as illegal, arbitrary, without jurisdiction, bad in law, violative of the principles of natural justice, and contrary to Articles 14, 19, and 265 of the Constitution of India, declaring the notice issued by the Income Tax Officer, Ward 17(1), Hyderabad, under section 148A(b) dated 22-03-2022 Order under section 148A(d) dated 07-04-2022, Notice under section 148 dated 07-04-2022, Assessment Order passed under section 147 read with section 144 read with section 144B of the Income-tax Act dated 09-03-2024, and Demand Notice under section 156 dated 09-03-2025 For the Year Assessment Year 2018-2019 Quash all the consequential proceedings arising therefrom but not limited to Penalty Proceedings under Sections 270A, 271, or 274 of the Act Recovery Proceedings under Section 220 or any other provision Any notices of demand, attachment proceedings, or garnishee orders initiated or contemplated pursuant to the impugned orders Consequently, set aside all such orders and proceedings in the interest 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 petition, the High Court may be pleased to stay

all further proceedings including any recovery, pursuant to the notice issued by the Income Tax Officer, Ward 17(1), Hyderabad, under section 148A(b) dated 22-03-2022 Order under section 148A(d) dated 07-04-2022, Notice under section 148 dated 07-04-2022, Assessment Order passed under section 147 read with section 144 read with section 144B of the Income-tax Act dated 09-03-2024, and Demand Notice under section 156 dated 09-03-2025 For the Year Assessment Year 2018-2019; and Direct the Respondents not to initiate or continue with any recovery or penalty proceedings, including issuance of demand notices, garnishee orders, or attachment of bank amounts, pending final disposal of the above Writ Petition.

Counsel for the Petitioner: SRI UPADHYAY RAGHAVENDER
Counsel for the Respondent Nos.1 & 2: Ms. J SUNITHA, SR SC FOR INCOM TAX
Counsel for the Respondent No.3: SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

W.P.NO: 36910 OF 2025

Between:

Naga Hima Bindu Nadipineni, D/o Chalamaiah Nadipineni, Aged about 50 Years, Occ. IT Architect, Rep by Vijay Kumar Nadipineni (GPA Holder), 110, Jala Vayu Vihar Colony, Kukatpally, Hyderabad, Telangana-500085.

...PETITIONER

AND

1. The Income Tax Officer Ward 11(1), Hyderabad, Signature Towers, Sy. No. 6(P) of Kondapur, Sy.No.37(P) of Kothaguda, OPP. Botanical Gardens, Serlingampally, Ranga Reddy, Hyderabad, Telangana-500084
2. The Chief Commissioner of Income Tax, Hyderabad, IT Towers, A.C. Guards, Hyderabad, Telangana-500004.
3. The Assessment Unit, Income Tax Department, National Faceless Assessment Centre, Delhi, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi-110003.
4. The Income Tax Officer, (INT TAXN)-2, Hyderabad, Aaykar Bhawan, Opposite Lb Stadium, Basheer Bagh, 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 an appropriate writ order or direction more particularly one in the nature of Writ of Mandamus, declaring the Assessment Order dt. 29.05.2025 passed by the 4th respondent u/s 147 r.w.s 144 of the Income tax Act for A.Y. 2017-18 vide DIN No. ITBA/AST/S/147/2025-26/1076560694(1) consequent to the order passed u/s 148A(d) dt.17.03.2024 vide DIN No. ITBA/AST/F/148A/2023-24/1062777083(1) and the notice u/s 148 dt. 17.03.2024 vide DIN No. ITBA/AST/S/148 1/2023-24/1062782894(1) issued by the JAO(1st respondent) instead of FAO(3rd respondent) as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural 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 petition, the High Court may be pleased to stay all further proceedings pursuant to the Assessment Order dt. 29.05.2025 passed by the 4th respondent u/s 147 r.w.s 144 of the Income-tax Act for A.Y. 2017-18 vide DIN No. ITBA/AST/S/147/2025-26/1076560694(1).

Counsel for the Petitioner: SRI DUNDU MANMOHAN
Counsel for the Respondents: Ms. J.SUNITHA, SR SC FOR INCOM TAX

W.P.NO: 36987 OF 2025

Between:

Mr. Mohammed Mujeeb Khan, S/o. Mr. Mohammed Samiullah Khan, Aged about 51 years, Occupation. Business, 376A, Rajiv Gandhi Nagar, Prashant Nagar, Kukatpally, Hyderabad 508207.

...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- 110003.
2. The Deputy Commissioner of Income Tax, Circle 2(1), Room No. 514, 5th Floor, Signature Towers, Kondapur, Opp. Botanical Gardens, 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 pass an order or direction, especially one in the nature of WRIT OF MANDAMUS holding that the notice dated 12.0412024 issued by 2nd Respondent under section 148 of the Act with DIN and NOTICE No.ITBA/AST/S/148 1/2024-25/1064057562(1) as being without jurisdiction, arbitrary, illegal, bad in law, void ab initio, 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 notice under section 148 dated 12.04.2024 for asst. year 2020-21.

IA 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 be pleased to stay all further proceedings pursuant to issuance of notice u/s.148 of the Act by the 2nd Respondent dated 12.04.2024 for the assessment year 2020-21.

Counsel for the Petitioner: Ms. K.PRABHABATI FOR SRI A.V.RAGHU RAM
Counsel for the Respondents: Ms. J.SUNITHA, JUNIOR SC FOR INCOME TAX

W.P.NO: 37056 OF 2025

Between:

Sri. ABDUL KHADER JILANI, S/o. Abdul Khayyum Jilani aged about 58 years Occ. Business, SRT-409 Nehru Park, Near Bus Stop, Sanath Nagar, Hyderabad, Telangana - 500018. Dist. Hyderabad.

...PETITIONER

AND

1. THE INCOME TAX OFFICER, Ward 6(1), Hyderabad, IT Towers, A C Guards, Masab Tank, Hyderabad 500004.
2. PRINCIPAL COMMISSIONER OF INCOME TAX - 1, O/o. The Principal Commissioner of Income Tax Aaykar Bhavan, Basheerbagh, Hyderabad - 500004.
3. Union of India, Represented by its Secretary, Department of Revenue, Ministry of Finance, 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 a Writ of Mandamus or any other appropriate writ, order or direction, declaring as illegal, arbitrary, without jurisdiction, bad in law, violative of the principles of natural justice, and contrary to Articles 14, 19, and 265 of the Constitution of India, declaring the notice issued by the Income Tax Officer, Ward 6(1), Hyderabad, under section 148A(b) dated 17-03-2022 Order under section 148A(d) dated 31-03-2022, Notice under section 148 dated 31-03-2022, Assessment Order passed under section 147 read with section 144 read with section 144B of the Income-tax Act dated 29-03-2023, and Demand Notice under section 156 dated 29-03-2023 For the Year Assessment Year 2018-2019, Quash all the consequential proceedings arising therefrom but not limited to Penalty Proceedings under Sections 270A, 271, or 274 of the Act, Recovery Proceedings under Section 220 or any other provision, Any notices of demand, attachment proceedings, or garnishee orders initiated or contemplated pursuant to the impugned orders, Consequently, set aside all such orders and proceedings in the interest 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 petition, the High Court may be pleased to stay all further proceedings including any recovery, pursuant to the notice issued by the Income Tax Officer, Ward 6(1), Hyderabad, taxies section 148A(b) dated 17-03-2022 Order under section 148A(d) dated 31-03-2022, Mite under section 148 dated 31-03-2022, Assessment Order passed under section 147 read with section 144 read with section 1443 of the Income-tax Act dated 29-03-2023, and Demand Notice under section 156 dated 29-03-2023 For the Year Assessment Year 2018-2019; and Direct the Respondents not to initiate or continue with any recovery or penalty proceedings, including issuance of demand notices, garnishee orders, or attachment of bank accounts, pending final disposal of the above Writ Petition.

Counsel for the Petitioner: SRI UPADHYAY RAGHAVENDER
Counsel for the Respondent Nos.1 & 2: Ms. BOKARO SAPNA REDDY, SENIOR SC INCOME TAX
Counsel for the Respondent No.3: SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

W.P.NO: 37062 OF 2025

Between:

Sri. MOHAMMED ABDUL GAFFAR KHAN, S/o. Mohammed Saleem Khan aged about 54 years Occ. Business, 19-3-294/1/D/1/1, Vattepally Main Road, Salami Street, Charminar, Hyderabad, Telangana - 500053. Dist. Hyderabad.

...PETITIONER

AND

1. THE INCOME TAX OFFICER, Ward 8(1), Hyderabad, Singature Towers, Sy.No.6(P) of Kothaguda, Serlingampally(M), Hyderabad - 500084. R R District.
2. PRINCIPAL COMMISSIONER OF INCOME TAX - 2, O/o. The Principal Commissioner of Income Tax - 2 Aaykar Bhavan, Basheerbagh, Hyderabad - 500004.
3. Union of India, Represented by its Secretary, Department of Revenue, Ministry of Finance, 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 a Writ of Mandamus or any other appropriate writ, order or direction, declaring as illegal, s arbitrary, without jurisdiction, bad in law, violative of the principles of natural justice, and contrary to Articles 14, 19, and 265 of the Constitution of India, declaring the notice issued by the Income Tax Officer, Ward 8(1), Hyderabad, under section 148A(b) dated 24/02/2023 Order under section 148A(d) dated 28-03-2023, Notice under section 148 dated 31-03-2023, Assessment Order passed under section 147 read with section 144 read with section 144B of the Income-tax Act dated 09-03-2024, and Demand Notice under section 156 dated 09-03-2024 For the Year Assessment Year 2016-2017. Quash all the consequential proceedings arising there from but not limited to Penalty Proceedings under Sections 270A, 271, or 274 of the Act. Recovery Proceedings under Section 220 or any other provision. Any notices of demand, attachment proceedings, or garnishee orders initiated or contemplated pursuant to the impugned orders. Consequently, set aside all such orders and proceedings in the interest 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 petition, the High Court may be pleased to stay

all further proceedings including any recovery, pursuant to the notice issued by the Income Tax Officer, Ward 8(1), Hyderabad, under section 148A(b) dated 24¬02-2023 Order under section 148A(d) dated 28-03-2023, Notice under section 148 dated 31-03-2023, Assessment Order passed under section 147 read with section 144 read with section 144B of the Income-tax Act dated 09-03-2024, and Demand Notice under section 156 dated 09-03-2024 For the Year Assessment Year 2016-2017, and Direct the Respondents not to initiate or continue with any recovery or penalty proceedings, including issuance of demand notices, garnishee orders, or attachment of bank accounts, pending final disposal of the above Writ Petition.

Counsel for the Petitioner: SRI UPADHYAY RAGHAVENDER
Counsel for the Respondent Nos.1 & 2: Ms. J.SUNITHA, SR SC FOR INCOM TAX
Counsel for the Respondent No.3: SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

W.P.NO: 37090 OF 2025

Between:

Raghurami Reddy Devireddy, S/o. Subbarami Reddy Devireddy, Aged About 71 years, Occupation. Business, Flat No. C-401, Fortune Towers, Madhapur, Hyderabad, Telangana-500081.

...PETITIONER

AND

1. The Assistant Commissioner of Income Tax Circle 8(1), Hyderabad, Signature Towers, Sy.No.6(P) of Kondapur, Sy.37(P) of Kothaguda, Opp. Botanical Gardens, Serlingampally (M), R.R.District, Hyderabad, Telangana-500084.
2. The Chief Commissioner of Income Tax, Hyderabad, I.T. Towers, A.C. Guards, 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 an appropriate writ order or direction more particularly one in the nature of Writ of Mandamus, declaring the notice u/s 148 dt. 28/03/2025 vide DIN No. ITBA/AST/S/148/2024-25/1075188487(1) issued by the JA0(1st respondent) instead of Faceless Assessing Officer(FAO) for A.Y.2020-21as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural 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 petition, the High Court may be pleased to stay all further proceedings pursuant to the notice u/s 148 dt. 28/03/2025 vide DIN No. ITBA/AST/S/148/2024-25/1075188487(1) issued by the JAO(1st respondent) instead of Faceless Assessing Officer(FAO) for A.Y. 2020-21.

Counsel for the Petitioner: SRI DUNDU MANMOHAN
Counsel for the Respondents: Ms. J.SUNITHA, SR SC FOR INCOM TAX

W.P.NO: 37130 OF 2025

Between:

Uday Singh, S/o Jai Jaiprakash Singh Aged about 34 years Occupation Service R/o 5-9-170, Chapel Road, Abids, Nampally, Gandhi Bhawan S.O (Hyderabad) Telangana, 500001.

...PETITIONER

AND

1. Union of India, Ministry of Finance, Income Tax Department, New Delhi - 100 011
2. The Office of Commissioner, Income Tax Department, Ministry of Finance, Government of India, New Delhi - 100 011
3. Office of the Income Tax Officer, Ward 5(1), Hyderabad IT Towers, AC Guards, Masab Tank, Hyderabad - 500 004
4. The National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Government of India, New Delhi 100 011

...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 direction or order more particularly in the nature of a writ of certiorari calling for the records and quashing the (i) Impugned Order dated 27/06/2025 bearing DIN No. ITBA/AST/F/148A/2025- 26/1077930336(1)for the Assessment Year 2019 - 20, issued by the 3rd Respondent under Section 148A(3) of the Income Tax Act, 1961(ii) Impugned Notice dated 27/06/2025 bearing DIN and Notice No. ITBA/AST/S/148_1/2025-26/1077930483(1)for the Assessment Year 2019 - 20, issued by the 3rd Respondent under Section 148 of the Income Tax Act, 1961as being illegal and in violation of applicable law and consequently set-aside all consequent/subsequent notices/orders and further restrain the Respondents from making any assessment, reassessment or re-computation or otherwise proceeding against the Petitioner on the basis of the aforementioned Impugned Order and Notice dated 27/06/2025.

IA NO: 2 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 suspend all further proceedings pursuant to the Impugned Notice dated 27.06.2025 bearing DIN No. ITBA/AST/S/148_1/2025-26/1077930483(1)for the Assessment Year 2019 - 20, issued by the 3rd Respondent under Section148 of the Income Tax Act, 1961 including all consequent/subsequent notices/orders, in the interest of justice and pass

IA NO: 3 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 the operation of Impugned Order dated 27.06.2025 bearing DIN No. ITBA/AST/F/ 148A/2025-26/ 1077930336(1)for the Assessment Year 2019 - 20, issued by the 3rd Respondent under Section 148A(3) of the Income Tax Act, 1961 including all consequent/subsequent notices/orders, in the interest of justice.

Counsel for the Petitioner: SRI SHEETAL SRIKANTH
Counsel for the Respondent No.1: SRI N.BHUJANGA RAO, Deputy Solicitor General of India
Counsel for the Respondent Nos.2 TO 4: SRI K.SUDHAKAR REDDY, SENIOR SC FOR ITD

W.P.NO: 37162 OF 2025

Between:

Chaitanya Avula Reddy, D/o. Bhaskar Avula Reddy, Aged about 39 years, Occupation.Business, Flat No. 1207,Pegasus-B,Meenakshi Sky Lounge, Hitex Road,Shilpa Hills,Kothaguda,Hyderabad, Telangana.

...PETITIONER

AND

1. The Income Tax Officer, Ward 8(1), Hyderabad, Signature Towers, Sy. No. 6(P) of Kondapur, Sy.No.37(P) of Kothaguda, OPP. Botanical Gardens, Serlingampally, Ranga Reddy, Hyderabad, Telangana-500084.
2. The Principal Commissioner of Income Tax-2, Hyderabad, Signature Towers, Sy. No. 6(P) of Kondapur, Sy.No.37(P) of Kothaguda, OPP. Botanical Gardens, Serlingampally, Ranga Reddy, Hyderabad, Telangana-500084.
3. The Assessment Unit, Income Tax Department, National Faceless Assessment Centre, Delhi, Ministry of Finance, 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 an appropriate writ order or direction more particularly one in the nature of Writ of Mandamus, declaring the Assessment Order dt. 24.03.2025 passed by the 3rd respondent u/s 147 r.w.s 144/144B of the Income-tax Act for A.Y. 2020-21 vide DIN No. ITBA/AST/S/147/2024-25/1074920818(1), consequent to the order passed u/s 148A(d) dt. 14.03.2024 vide DIN No. ITBA/AST/F/148A/2023- 24/1062588032(1) and the notice u/s 148 dt. 15.03.2024 vide DIN No. ITBA/AST/S/148_1/2023-24/1062664856(1), issued by the JAO(1st respondent) instead of FA0(3rd respondent) that too based on the incorrect information, and consequential penalty order passed vide order u/s 272A(1)(d) of the Act dt. 18.09.2025, as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural 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 petition, the High Court may be pleased to stay all further proceedings pursuant to the Assessment Order dt. 24.03.2025 passed by the 3rd respondent u/s 147 r.w.s 144/144B of the Income-tax Act for A.Y. 2020-21 vide DIN No. ITBA/AST/S/147/2024-25/1074920818(1) and the Penalty orders.

Counsel for the Petitioner: SRI DUNDU MANMOHAN
Counsel for the Respondents: Ms. J.SUNITHA, SR SC FOR INCOM TAX

W.P.NO: 37165 OF 2025

Between:

Malipatel Somireddy, S/o Malipatel Venkat Reddy, Aged about 60 years, Occupation. Agriculture, #H.No.3-12, Pedda Porla Village, Utkoor Mandal, Narayanapet District, Telangana-509311.

...PETITIONER

AND

1. The Income Tax Officer, Ward-1, Mahabubnagar, Income Tax Office, Deo Office Road, Deo Office Road, Mahabubnagar, Telangana-509001.
2. The Principal Commissioner of Income Tax-4, Hyderabad, IT Tower, AC Guards, Masab Tank, Hyderabad, Telangana-500004.
3. The Assessment Unit, Income Tax Department, National Faceless Assessment Centre, Delhi, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi-110003.
4. The Income Tax Officer, Ward-1, Kurnool, Income Tax Office, Opp. Childrens Park, Nrpet, Kurnool, Andhra Pradesh-518001.
5. The Principal Commissioner of Income Tax - 1, Tirupati, 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 an appropriate writ order or direction more particularly one in the nature of Writ of Mandamus, declaring the Assessment Order dt. 04/03/2025 passed by the 3rd respondent u/s 147 r.w.s 144B of the Income-tax Act for A.Y. 2020-21 vide DIN No. ITBA/AST/S/147/2024-25/1074001831(1), consequent to the order passed u/s 148A(d) dt. 22/03/2024 vide DIN No. ITBA/AST/F/148A/2023-24/1063148124(1) and the notice u/s 148 dt. 22/03/2024 vide DIN No. ITBA/AST/S/148_1/2023-24/1063148673(1) issued by the JAO(4th respondent) instead of FAO(3rd respondent) that too based on the incorrect information as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural 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 petition, the High Court may be pleased to stay all further proceedings initiated by the 1g respondent, pursuant to the Assessment

Order dt. 04/03/2025 passed by the 3rd respondent u/s 147 r.w.s 144B of the Income-tax Act for A.Y. 2020-21 vide DIN No. ITBA/AST/S/147/2024-25/1074001831(1).

Counsel for the Petitioner: SRI DUNDU MANMOHAN
Counsel for the Respondents: SRI K.SUDHAKAR REDDY, Sr SC FOR INCOME TAX

W.P.NO: 37194 OF 2025

Between:

Raghurami Reddy Devireddy, S/o. SubbaramiReddy Devireddy, Aged About 71 years, Occupation. Business, Flat No. C-401, Fortune Towers, Madhapur, Hyderabad,Telangana-500081.

...PETITIONER

AND

1. The Assistant Commissioner of Income Tax Circle 8(1), Hyderabad, Signature Towers, Sy.No.6(P) of Kondapur, Sy.37(P) of Kothaguda, Opp. Botanical Gardens, Serlingampally (M), R.R.District, Hyderabad, Telangana-500084.
2. The Chief Commissioner of Income Tax, Hyderabad, I.T. Towers, A.C. Guards, 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 an appropriate writ order or direction more particularly one in the nature of Writ of Mandamus, declaring the notice u/s 148 dt. 28/03/2025 vide DIN No. ITBA/AST/S/148/2024-25/1075188699(1) issued by the JAO(1st respondent) instead of Faceless Assessing Officer(FAO) for A.Y.2019-20as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural 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 petition, the High Court may be pleased to stay all further proceedings pursuant to the notice u/s 148 dt. 28/03/2025 vide DIN No. ITBA/AST/S/148/2024-25/1075188699(1) issued by the JAO(1st respondent) instead of Faceless Assessing Officer(FAO) for A.Y. 2019-20.

Counsel for the Petitioner: SRI DUNDU MANMOHAN

Counsel for the Respondents: Ms. J.SUNITHA, SR SC FOR INCOM TAX

W.P.NO: 37205 OF 2025

Between:

Mr.Satish Gouru, S/o. Mr. G. Narahari aged 47 years, Occ. Business, R/o.6-253/6, Near CTO Office, Shabunagar, Miryalguda, Nalgonda-508207, Telangana.

...PETITIONER

AND

1. 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.
2. The Income Tax Officer, Ward 1, Nalgonda, Income Tax Office, Near Rail, Under Bridge, Nalgonda, Andhra Pradesh-508 001.
3. The Principal Commissioner of Income Tax-1, Hyderabad-1 10-2-3, I.T.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 issue a Writ of Mandamus or any other appropriate Writ, Order or Direction, declaring that.

a. the order passed by the 1st Respondent, u/s 147 r/w Sec. 144 r/w Sec. 144B of the Income Tax Act, 1961, dated 12.03.2025, bearing DIN and Notice No.. ITBA/AST/S/147/2024-25/1074420785(1), for the Assessment Year 2020 - 21. and
b. consequential order, levying penalty u/s 272A(1)(d) of the Income Tax Act, 1961, dated 12.09.2025, passed by the 1st Respondent, bearing DIN. ITBA/PN L/F/272A(1)(d)/2025- 26/1080693313(1), for the Assessment Year 2020 - 21. 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 petition, the High Court may be pleased stay all further proceedings, including any recovery, pursuant to the order passed by the 1st Respondent, u/s 148 of the Income Tax Act, 1961, dated 31.03.2024, bearing DIN and Notice No.. ITBA/AST/S/148_1/2023-24/1063795407(1), for the Assessment Year 2020 - 21, pending disposal of the above Writ Petition.

Counsel for the Petitioner: SRI A.V.A.SIVA KARTIKEYA
Counsel for the Respondents: Ms. BOKARO SAPNA REDDY, SENIOR SC INCOME TAX

W.P.NO: 37290 OF 2025

Between:

Mr. Shobhan Kumar Kancharla, S/o Mr.Mallaiah, aged 47 years, Occ.. Business, R/oH.no. 6-1-63, Vidya Nagar Colony, Nalgonda - 508 001, Telangana.

...PETITIONER

AND

1. The Income Tax Officer Ward -1, Nalgonda, Income tax office, Near Rail, Under Bridge, Nalgonda -508 001,Telangana
2. The Principal Chief Commissioner of Income Tax, Andhra Pradesh and Telangana, Income tax office, Near Rail, Under Bridge, Nalgonda - 508 001, Telangana.
3. 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.

...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

a. the order passed u/s 147 r/w sec. 144 r/w/s 144B of the Income Tax Act, 1961, dated 15.01.202 bearing DIN No.. ITBA/AST/S/147/2024-25/1072378208(1), by the 3rd Respondent, for the Assessment Year 2016 - 17, and
b. the consequential penalties levied u/s. 271F and 271(1)(b) of the Income Tax Act, 1961 dated 07.07.2025 by the 3rd Respondent, vide DIN Nos.

ITBA/PNL/F/271F/2025-26/1078228930(1) & ITBA/PNL/F/271(1)(b)/2025-26/1078228932(1), for the Assessment Year 2016 - 17, as arbitrary, illegal, barred by limitation, 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 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 petition, the High Court may be pleased to stay all further proceedings, including any recovery, pursuant to the notice issued by the 1st Respondent, u/s 148 of the Income Tax Act, 1961, dated 01.04.2023, bearing DIN.ITBA/AST/S/148 1/2023-24/1051842169(1). for the Asses3ment Year 2016 - 17, pending disposal of the above Writ Petition.

Counsel for the Petitioner: SRI A.V.A.SIVA KARTIKEYA
Counsel for the Respondents: Ms. BOKARO SAPNA REDDY, SENIOR SC INCOME TAX

W.P.NO: 37433 OF 2025

Between:

The Sisters of the Destitute Educational Society, Rep. by Secretary Sister J Valsamma D/o. John Aged about 53 years, Occupation. Business, R/o. Door No 31/6 ST Joseph S Convent School, Adilabad 504001, Telangana, India PAN. AABTT1714F, Assessment Year. 2015-16

...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, Exemption Ward 1(1), Hyderabad Aaykar Bhawan, Opposite Lb Stadium, Basheer Bagh, Hyderabad, Telangana, 500004
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. 31/03/2022 vide DIN No. ITBA/AST/S/148 1/2021-22/1042391420(1),for the Assessment Year 2015-16 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 23/03/2023, DIN. ITBA/AST/ S/147/2022-23/1051192433(1) for the Assessment Year 2015-16, 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 23/03/2023,DIN. ITBA/AST/S/147/2022-23/1051192433(1) for the Assessment Year 2015-16 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 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 23/03/2023, DIN. ITBA/AST/S/147/2022-23/1051192433(1) for the Assessment Year 2015-16 and stay of Demand notice under section 156 Dated. 23/03/2023 vide DIN No. ITBA/AST/S/156/2022-23/1051192471 (1) for the Assessment Year 2015-16.

Counsel for the Petitioner: SRI PRUDHVIRAJ MATTAPALLY FOR SRI B.MURALIDHAR
Counsel for the Respondent Nos.1 & 3: SRI N.BHUJANGA RAO, Deputy Solicitor General of India
Counsel for the Respondent No.2: SRI VIJHAY K. PUNNA, SENIOR SC FOR ITD

W.P.NO: 37440 OF 2025

Between:

Raju Deva, S/o. Ramreddy Deva, Aged about 38 years, Occupation. Business, R/o. 6-78 Ramakrishnapur, Nadikuda Warangal 506391, Telangana, India PAN. BKMPD8856L, 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 1, Warangal Income Tax Office, D.No. 1-8-610, 3rd Floor, Mayuri Complex, Opp. Tsnpdcl Bhawan, Nakkalagutta, Hanamkonda, Warangal, Telangana, 506001.
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 15/03/2024 vide DIN No. ITBA/AST/S/148 1/2023-24/1062704739(1) for the Assessment Year 2020-21 and the consequential order passed by the 1st respondent u/s. 147 read with section 144B of the Income-tax Act Date of Order 27/01/2025, DIN. ITBA/AST/S/147/2024-25/1072587607(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 read with section 144B of the Income-tax Act Date of Order 27/01/2025, DIN. ITBA/AST/S/147/2024-25/1072587607(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 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 read with section 144B of the Income- tax Act Date of Order 27/01/2025, DIN. ITBA/AST/S/147/2024-25/1072587607(1) for the Assessment Year 2020-21 and stay of Demand notice under section 156 Dated. 27/01/2025 vide DIN No. ITBA/AST/S/156/2024-25/1072587951(1) for the Assessment Year 2020-21.

Counsel for the Petitioner: SRI THANNERU CHAITANYA KUMAR
Counsel for the Respondent Nos.1 & 3: SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA
Counsel for the Respondent No.2: Ms. BOKARO SAPNA REDDY, SENIOR SC FOR ITD

W.P.NO: 37442 OF 2025

Between:

Greater Hyderabad Municipal Corporation Karmika Coop CreditSociety, Rep. by President Bandari Yadagiri S/o. BandariAnjaiah Aged about 56 years, Occupation. Business, R/o. Circle 18 North Zone Secunderabad Building, S P Road, Secunderabad Hyderabad-500003 Telangana, India PAN.AAAAG9120E, Assessment Year. 2019-20

...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, Ward10(1), Hyderabad/ IT TOWER, AC Guards, Masab Tank, Hyderabad, Telangana, 500004
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. 30.03.2023 vide DIN No. ITBA/AST/S/148 1/2022-2311051663453(1)for the Assessment Year 2019-20and the consequential order passed by the 1st respondent u/s. 147 read with section 144B of the Income-tax Act Date of Order 21.03.2024, DIN. ITBA/AST/S/147/2023-24/1063085562(1)for the Assessment Year 2019-20, 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 151A of the Act, and consequently set aside the order passed by 1st Respondent u/s. 147 read with section 144B of the Income-tax Act Date of Order 21.03.2024, DIN. ITBA/AST/S/147/2023-24/1063085562(1)for the Assessment Year 2019- 20and 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 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 read with section 144B of the Income-tax Act Date of Order 21.03.2024, DIN. ITBA/AST/S/147/2023- 24/1063085562(1)for the Assessment Year 2019-20and stay of Demand notice under section 156 Dated. 21.03.2024 vide DIN No.ITBAJAST/S/156/2023-24/1063085811(1) for the Assessment Year 2019-20.

Counsel for the Petitioner: SRI THANNERU CHAITANYA KUMAR
Counsel for the Respondent Nos.1 & 3: SRI N.BHUJANGA RAO, Deputy Solicitor General of India
Counsel for the Respondent No.2: Ms. BOKARO SAPNA REDDY, SENIOR SC FOR ITD

W.P.NO: 37472 OF 2025

Between:

Sri VenkataLaxmiMotoros, Rep. by Proprietor RacharlaKamalakar Rao S/o-Racharla Lakshmi Kantarao Aged about 60 years, Occ- Business R/o- 1-2-270/55 R L K Complex, KudaKudaRoad Suryapet, Nalgonda 508213, Telangana, India PAN-AAFFS6978L, 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 1, Suryapet/ Suryapet-Income Tax Office, Krishna Nagar Colony, Suryapet-508213 Telangana
3. Union of India, Represent by Secretary Ministry of Finance North Block, New Delhi-I 10 001

...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- 29.03.2023 vide DIN No- ITBA/AST/S/148 1/2022-23/1051613652(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 20.02.2024, DIN- ITBA/AST/S/147/2023-24/1061168638(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 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 144Bof the Income-tax Act Date of Order 20.02.2024, DIN-ITBA/AST/S/147/2023-24/1061168638(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 petition, the High Court may be pleased to stay

all further proceedings, including any recovery, pursuant to the order passed by the Ist Respondent u/s. 147 r.w.s 144 read with section 144Bof the Income-tax Act Date of Order 20.02.2024, DIN- ITBA/A ST/S/147/2023-24/1061168638(1) for the Assessment Year 2016-17and stay of Demand notice under section 156 Dated-20.02.2024 vide DIN No-ITBA/AST/S/156/2023-24/106 11687441) for the Assessment Year 2016-17.

Counsel for the Petitioner: SRI THANNERU CHAITANYA KUMAR
Counsel for the Respondent Nos.1 & 3: SRI N.BHUJANGA RAO, Deputy Solicitor General of India
Counsel for the Respondent No.2: Ms. BOKARO SAPNA REDDY, SENIOR SC FOR ITD

The Court made the following: COMMON ORDER

THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
AND
THE HON'BLE SRI JUSTICE G.M.MOHIUDDIN

WRIT PETITION Nos.34080, 34139, 34205, 34207, 34215, 34307, 34452, 34518, 34523, 34672, 34689, 34695, 34711, 34721, 34761, 34763, 34793, 34804, 35063, 35116, 35279, 35291, 35297, 35344, 35417, 35448, 35516, 35538, 35551, 35556, 35564, 35571, 35677, 35921, 36071, 36101, 36234, 36273, 36300, 36308, 36310, 36430, 36439, 36530, 36536, 36566, 36571, 36583, 36623, 36626, 36654, 36667, 36720, 36868, 36870, 36871, 36908, 36910, 36987, 37056, 37062, 37090, 37130, 37162, 37165, 37194, 37205, 37290, 37433, 37440, 37442 and 37472 of 2025

Dated: 08.12.2025

WRIT PETITION No.34080 of 2025

Between:

ST ISAAC Welfare Society

...Petitioner

and

The Income Tax Officer (Exemption), Ward 1(4), Hyderabad, and 2 others

...Respondents

WRIT PETITION No.34139 of 2025

Between:

Sree Krishna Motors

...Petitioner

and

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, and 1 another.

...Respondents

WRIT PETITION No.34205 of 2025

Between:

Shree Srinivasa Lorry Transport

...Petitioner

and

Assessment Unit,
Income Tax Department, National e-Assessment Centre,
Room No.401, 2nd Floor, E-Ramp, Jawaharlal Nehru
Stadium, Delhi 110 003, and 3 others.

...Respondents

WRIT PETITION No.34207 of 2025

Between:

COMPTEK COMPUTER SYSTEMS PRIVATE LIMITED

...Petitioner

and

Union of India, Ministry of Finance,
Rep. by its Secretary, 166-B, North Block,
New Delhi – 110 011 and 2 others.

...Respondents

WRIT PETITION No.34215 of 2025

Between:

Mr. Srinivas Reddy Bodipati

...Petitioner

and

Assessment Unit,
Income Tax Department, National e-Assessment Centre, Room No.401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi 110 003, and 2 others.

...Respondents

WRIT PETITION No.34307 of 2025

Between:

Sri Yellamma Pochamma Devasthanam Annadanam Trust

...Petitioner

and

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, and 2 others.

...Respondents

WRIT PETITION No.34452 of 2025

Between:

Gayatri Kommera

...Petitioner

and

The Assessment Unit, Income Tax Department,
National e-Assessment Center, New Delhi,

Room No.401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi 110 003, and 2 others.

...Respondents

WRIT PETITION No.34518 of 2025

Between:

Anil Kumar Pedagavalla

...Petitioner

and

The 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, and 2 others.

...Respondents

WRIT PETITION No.34523 of 2025

Between:

Anil Kumar Pedagavalla

...Petitioner

and

The 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, and 2 others.

...Respondents

WRIT PETITION No.34672 of 2025

Between:

Mohammed Abdul Rehman

...Petitioner

and

The Income Tax Officer, Ward-6(1), Hyderabad
And 3 others.

...Respondents

WRIT PETITION No.34689 of 2025

Between:

Alfred R Kingsly

...Petitioner

and

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, and 2 others.

...Respondents

WRIT PETITION No.34695 of 2025

Between:

Rajashekar Reddy Anthireddy

...Petitioner

and

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, and 2 others.

...Respondents

WRIT PETITION No.34711 of 2025

Between:

Upendar Kamineni

...Petitioner

and

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, and 2 others.

...Respondents

WRIT PETITION No.34721 of 2025

Between:

Sri Kottam Tulasi Reddy Memorial Educational Society

...Petitioner

and

Union of India, Ministry of Finance,
Income Tax Department, New Delhi – 110 011
and 3 others.

...Respondents

WRIT PETITION No.34761 of 2025

Between:

Pallapu Govardan

...Petitioner

and

The National Faceless Assessment Center,
Income-tax Department, New Delhi and 2 others.

...Respondents

WRIT PETITION No.34763 of 2025

Between:

Pallapu Govardan

...Petitioner

and

The National Faceless Assessment Center,
Income-tax Department, New Delhi and 2 others.

...Respondents

WRIT PETITION No.34793 of 2025

Between:

Pallapu Govardan

...Petitioner

and

The National Faceless Assessment Center,
Income-tax Department, New Delhi and 2 others.

...Respondents

WRIT PETITION No.34804 of 2025

Between:

MSL Chemicals Pvt. Ltd.

...Petitioner

and

National Faceless Assessment Center,
Income-tax Department, New Delhi and 2 others.

...Respondents

WRIT PETITION No.35063 of 2025

Between:

Mr. Jakeer Hussain Shaik

...Petitioner

and

Assessment Unit, Income Tax Department,
National e-Assessment Center, New Delhi,
Room No.401, 2nd Floor, E-Ramp, Jawaharlal Nehru
Stadium, Delhi 110 003, and 2 others.

...Respondents

WRIT PETITION No.35116 of 2025

Between:

Shekar Panaganti

...Petitioner

and

The Income Tax Officer, Ward-8(1), Hyderabad
And 2 others.

...Respondents

WRIT PETITION No.35279 of 2025

Between:

Anil Kumar Reddy Mukundamgari

...Petitioner

and

Deputy Commissioner of Income Tax, Central Circle 3(3),
Hyderabad Aaykar Bhawan, Opp LB Stadium,
Basheerbagh, Hyderabad – 500 004, and 3 others.

...Respondents

WRIT PETITION No.35291 of 2025

Between:

Anil Kumar Reddy Mukundamgari

...Petitioner

and

Deputy Commissioner of Income Tax, Central Circle 3(3),
Hyderabad Aaykar Bhawan, Opp LB Stadium,
Basheerbagh, Hyderabad – 500 004, and 3 others.

...Respondents

WRIT PETITION No.35297 of 2025

Between:

Anil Kumar Reddy Mukundamgari

...Petitioner

and

Deputy Commissioner of Income Tax, Central Circle 3(3),
Hyderabad Aaykar Bhawan, Opp LB Stadium,
Basheerbagh, Hyderabad – 500 004, and 3 others.

...Respondents

WRIT PETITION No.35344 of 2025

Between:

Niharika Konidela

...Petitioner

and

The Commissioner of Income Tax, Circle 6(1),
IT Tower, AC Guards, Masab Tank,
Hyderabad – 500 004, and 1 another.

...Respondents

WRIT PETITION No.35417 of 2025

Between:

Sri Veerabhadra Swamy Temple

...Petitioner

and

Income Tax Officer, Ward-1, Sangareddy,
Aaykar Bhawan, Veerabhadra Nagar,
Sangareddy, Sangareddy District, Telangana – 502001
and 1 another.

...Respondents

WRIT PETITION No.35448 of 2025

Between:

Sri Veerabhadra Swamy Temple

...Petitioner

and

Income Tax Officer, Ward-1, Sangareddy,
Aaykar Bhawan, Veerabhadra Nagar,
Sangareddy, Sangareddy District, Telangana – 502001
and 1 another.

...Respondents

WRIT PETITION No.35516 of 2025

Between:

The Primary Agriculture Cooperative Society Limited Bela

...Petitioner

and

Assessment Unit, National Faceless Assessment Center,
Income Tax Department, Ministry of Finance,
Room No.401, 2nd Floor, E-Ramp, Jawaharlal Nehru
Stadium, Delhi 110 003, and 2 others.

...Respondents

WRIT PETITION No.35538 of 2025

Between:

The Primary Agriculture Cooperative Society Limited,
Jainoor, Adilabad

...Petitioner

and

Assessment Unit, National Faceless Assessment Center,

Income Tax Department, Ministry of Finance,
Room No.401, 2nd Floor, E-Ramp, Jawaharlal Nehru
Stadium, Delhi 110 003, and 2 others.

...Respondents

WRIT PETITION No.35551 of 2025

Between:

Sri Veerabhadra Swamy Temple

...Petitioner

and

Income Tax Officer, Ward-1, Sangareddy,
Aaykar Bhawan, Veerabhadra Nagar,
Sangareddy, Sangareddy District, Telangana – 502001
and 1 another.

...Respondents

WRIT PETITION No.35556 of 2025

Between:

The Primary Agriculture Cooperative Society Limited Bela

...Petitioner

and

Assessment Unit, National Faceless Assessment Center,
Income Tax Department, Ministry of Finance,
Room No.401, 2nd Floor, E-Ramp, Jawaharlal Nehru
Stadium, Delhi 110 003, and 2 others.

...Respondents

WRIT PETITION No.35564 of 2025

Between:

Mr. Raddaraju Sarat, S/o. Mr. R.Subrahamanyaraju

...Petitioner

and

Assessment Unit, Income Tax Department,

National e-Assessment Center, New Delhi,
Room No.401, 2nd Floor, E-Ramp, Jawaharlal Nehru
Stadium, Delhi 110 003, and 2 others.

...Respondents

WRIT PETITION No.35571 of 2025

Between:

Laxmi Cheemarla

...Petitioner

and

Assessment Unit, National Faceless Assessment Center,
Income Tax Department, Ministry of Finance,
Room No.401, 2nd Floor, E-Ramp, Jawaharlal Nehru
Stadium, Delhi 110 003, and 2 others.

...Respondents

WRIT PETITION No.35677 of 2025

Between:

Indira Gugloth

...Petitioner

and

The Income Tax Officer, Ward 12(1),
Hyderabad, # Aaykar Bhawan, Opp LB Stadium,
Basheerbagh, Hyderabad – 500 004, and 2 others.

...Respondents

WRIT PETITION No.35921 of 2025

Between:

Komuravelli Kavitha

...Petitioner

and

Income Tax Officer (INT TAXN-1),
Hyderabad, Aaykar Bhawan, Opp LB Stadium,
Basheerbagh, Hyderabad – 500 004, and 1 another.

...Respondents

WRIT PETITION No.36071 of 2025

Between:

Mr. Devender Pillalamarri

...Petitioner

and

Assessment Unit, Income Tax Department,
National e-Assessment Center, New Delhi,
Room No.401, 2nd Floor, E-Ramp, Jawaharlal Nehru
Stadium, Delhi 110 003, and 2 others.

...Respondents

WRIT PETITION No.36101 of 2025

Between:

Saubhash Nelki

...Petitioner

and

The Income Tax Officer, Ward-1,
Manchiriyal, Income Tax Office, Sy.No.425, 1st Floor,
Ranga Raja Complex, Reddy Colony, Beside TTD
Kalyana Mandapam Lane, Telangana – 504 208
and 2 others.

...Respondents

WRIT PETITION No.36234 of 2025

Between:

Srikanth Minukuri

...Petitioner

and

Union of India, Ministry of Finance,
Rep. by its Secretary, 166-B, North Block,
New Delhi – 110 011 and 2 others.

...Respondents

WRIT PETITION No.36273 of 2025

Between:

Mahaboob Shaik

...Petitioner

and

Assessment Unit, National Faceless Assessment Center,
Income Tax Department, Ministry of Finance,
Room No.401, 2nd Floor, E-Ramp, Jawaharlal Nehru
Stadium, Delhi 110 003, and 2 others.

...Respondents

WRIT PETITION No.36300 of 2025

Between:

Mohammed Wajeed Hussain

...Petitioner

and

Assessment Unit, Income Tax Department,
National e-Assessment Center, Room No.401, 2nd Floor,
E-Ramp, Jawaharlal Nehru Stadium, Delhi 110 003,
and 3 others.

...Respondents

WRIT PETITION No.36308 of 2025

Between:

Mirza Ramzani Baig

...Petitioner

and

Assessment Unit, National Faceless Assessment Center,
Income Tax Department, Ministry of Finance,
Room No.401, 2nd Floor, E-Ramp, Jawaharlal Nehru
Stadium, Delhi 110 003, and 2 others.

...Respondents

WRIT PETITION No.36310 of 2025

Between:

Ananth Reddy Kundavaram

...Petitioner

and

Assessment Unit, National Faceless Assessment Center,
Income Tax Department, Ministry of Finance,
Room No.401, 2nd Floor, E-Ramp, Jawaharlal Nehru
Stadium, Delhi 110 003, and 2 others.

...Respondents

WRIT PETITION No.36430 of 2025

Between:

Sri Shankarji Chilukuri

...Petitioner

and

Assessment Unit, National Faceless Assessment Center,
Income Tax Department, Ministry of Finance,
Room No.401, 2nd Floor, E-Ramp, Jawaharlal Nehru
Stadium, Delhi 110 003, and 1 another.

...Respondents

WRIT PETITION No.36439 of 2025

Between:

Ronda Infrastructure Private Limited

...Petitioner

and

Union of India, Ministry of Finance,
Rep. by its Secretary, 166-B, North Block,
New Delhi – 110 011 and 2 others.

...Respondents

WRIT PETITION No.36530 of 2025

Between:

Sri Ram Babu Uppalapati

...Petitioner

and

The Assistant Commissioner of Income Tax,
Central Circle 3(1), Aayakar Bhawan, Basheerbagh,
Hyderabad – 500 004.

...Respondents

WRIT PETITION No.36536 of 2025

Between:

Syed Akhtar

...Petitioner

and

The Assistant Commissioner of Income Tax,
Central Circle-2(1), Hyderabad, #Aaykar Bhawan,
Opp LB Stadium, Basheer Bagh, Hyderabad – 500 004
and 1 another.

...Respondents

WRIT PETITION No.36566 of 2025

Between:

Syed Afsar

...Petitioner

and

The Assistant Commissioner of Income Tax,
Central Circle-2(1), Hyderabad, #Aaykar Bhawan,
Opp LB Stadium, Basheer Bagh, Hyderabad – 500 004
and 1 another.

...Respondents

WRIT PETITION No.36571 of 2025

Between:

Sri Ram Babu Uppalapati

...Petitioner

and

The Assistant Commissioner of Income Tax,
Central Circle-3(1), Aaykar Bhawan,
Basheer Bagh, Hyderabad – 500 004.

...Respondents

WRIT PETITION No.36583 of 2025

Between:

Sri Ram Babu Uppalapati

...Petitioner

and

The Assistant Commissioner of Income Tax,
Central Circle-3(1), Aaykar Bhawan,
Basheer Bagh, Hyderabad – 500 004.

...Respondents

WRIT PETITION No.36623 of 2025

Between:

Karunakar Yalagandula

...Petitioner

and

Income Tax Officer, Ward 1, Suryapet,
Suryapet-Income Tax Office, Krishna Nagar Colony,
Suryapet, Nalgonda District, Telangana – 508213,
and 4 others.

...Respondents

WRIT PETITION No.36626 of 2025

Between:

Suryanarayana Raju Uddaraju

...Petitioner

and

Assistant Commissioner of Income Tax, Circle 6(1),
IT Tower, AC Guards, Masab Tank,
Hyderabad – 500 004, and 4 other.

...Respondents

WRIT PETITION No.36654 of 2025

Between:

Mrs. Sameena Begum

...Petitioner

and

Assessment Unit, National Faceless Assessment Center,
Income Tax Department, Ministry of Finance,
Room No.401, 2nd Floor, E-Ramp, Jawaharlal Nehru
Stadium, Delhi 110 003, and 1 another.

...Respondents

WRIT PETITION No.36667 of 2025

Between:

Sri Mohammed Abdul Gaffar Khan

...Petitioner

and

The Income Tax Officer, Ward 8(1), Hyderabad,
Signature Towers, Sy.No.6(P) of Kothaguda,
Serilingampally (M), Hyderabad – 500 084
and 1 another.

...Respondents

WRIT PETITION No.36720 of 2025

Between:

Mr. Shakeel Shaik

...Petitioner

and

Assessment Unit, National Faceless Assessment Center,
Income Tax Department, Ministry of Finance,
Room No.401, 2nd Floor, E-Ramp, Jawaharlal Nehru
Stadium, Delhi 110 003, and 1 another.

...Respondents

WRIT PETITION No.36868 of 2025

Between:

Mr. Devender Kandy

...Petitioner

and

The National Faceless Assessment Centre,
Income Tax Department, New Delhi, India,
and 4 others.

...Respondents

WRIT PETITION No.36870 of 2025

Between:

Mr. Devender Kandy

...Petitioner

and

The National Faceless Assessment Centre,
Income Tax Department, New Delhi, India,
and 4 others.

...Respondents

WRIT PETITION No.36871 of 2025

Between:

Mr. Devender Kandy

...Petitioner

and

The National Faceless Assessment Centre,
Income Tax Department, New Delhi, India,
and 4 others.

...Respondents

WRIT PETITION No.36908 of 2025

Between:

Mr. Mohammed Abdul Gaffar Khan

...Petitioner

and

The Income Tax Officer,
Ward 171, Hyderabad, Signature Towers, Sy. No. 6P of
Kothaguda, Serlingampally M, Hyderabad -500084,
Ranga ReddyDistrict and 2 others.

...Respondents

WRIT PETITION No.36910 of 2025

Between:

Ms. Naga Hima Bindu Nadipineni

...Petitioner

and

The Income Tax Officer Ward 111,
Hyderabad Signature Towers, Sy. No 6P of Kondapur,
Sy. No. 37P of Kothaguda, Opp. Botanical Gardens,
Serlingampally, Ranga Reddy, Hyderabad, Telangana-
500084 and 3 others.

...Respondents

WRIT PETITION No.36987 of 2025

Between:

Mr. Mohammed Mujeeb Khan

...Petitioner

and

Assessment unit,
National Faceless Assessment centre,
Income Tax Department, Ministry of Finance, Room
No.401, 2nd floor e ramp, Jawaharlal Nehru Stadium,
Delhi - 110003 and 1 another.

...Respondents

WRIT PETITION No.37056 of 2025

Between:

Mr. Abdul Khader Jilani

...Petitioner

and

The Income Tax Officer,
Ward 61, Hyderabad IT Towers, A C Guards, Masab Tank,
Hyderabad – 500004 and 2 others.

...Respondents

WRIT PETITION No.37062 of 2025

Between:

Sri Mohammed Abdul Gaffar Khan

...Petitioner

and

The Income Tax Officer, Ward 8(1), Hyderabad,
Signature Towers, Sy.No.6(P) of Kothaguda,
Serilingampally (M), Hyderabad – 500 084,
and 2 others.

...Respondents

WRIT PETITION No.37090 of 2025

Between:

Sri Raghurami Reddy Devireddy

...Petitioner

and

The Assistant Commissioner of Income Tax Circle 8(1),
Hyderabad Signature Towers Sy. No. 6P of Kondapur,
Sy. 37P of Kothaguda, Opp. Botanical Gardens,
Serlingampally M, R. R. District, Hyderabad,
Telangana - 500084 and 1 another.

...Respondents

WRIT PETITION No.37130 of 2025

Between:

Mr. Uday Singh

...Petitioner

and

Union of India,
Ministry of Finance, Income Tax Department,
New Delhi 100 011 and 3 others.

...Respondents

WRIT PETITION No.37162 of 2025

Between:

Mr. Chaitanya Avula Reddy

...Petitioner

and

The Income Tax Officer,
Ward 81, Hyderabad Signature Towers Sy. No. 6P of
Kondapur, Sy. No. 37P of Kothaguda, Opp. Botanical
Gardens, Serlingampally, Ranga Reddy, Hyderabad,
Telangana - 500084 and 2 others.

...Respondents

WRIT PETITION No.37165 of 2025

Between:

Malipatel Somireddy

...Petitioner

and

The Income Tax Officer,
Ward 1, Mahabubnagar Income Tax Office,
DEO Office Road, Mahabubnagar,
Telangana - 509001 and 4 others.

...Respondents

WRIT PETITION No.37194 of 2025

Between:

Sri Raghurami Reddy Devireddy

...Petitioner

and

The Assistant Commissioner of Income Tax Circle 8(1),
Hyderabad Signature Towers Sy. No. 6P of Kondapur,
Sy. 37P of Kothaguda, Opp. Botanical Gardens,
Serlingampally M, R. R. District, Hyderabad,
Telangana - 500084 and 1 another.

...Respondents

WRIT PETITION No.37205 of 2025

Between:

Mr. Satish Gouru

...Petitioner

and

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, and and 2 others.

...Respondents

WRIT PETITION No.37290 of 2025

Between:

Mr. Shobhan Kumar Kancharla

...Petitioner

and

Income Tax Officer, Ward 1,
Nalgonda Income Tax Office, Near Rail Under Bridge,
Nalgonda - 508 001, Telangana and 2 others.

...Respondents

WRIT PETITION No.37433 of 2025

Between:

The Sisters of the Destitute Educational Society

...Petitioner

and

Assessment Unit,
National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Room No 401, 2^{nd} Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi 110 003, and 2 others.

...Respondents

WRIT PETITION No.37440 of 2025

Between:

Raju Deva

...Petitioner

and

Assessment Unit,
National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Room No 401, 2^{nd} Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi 110 003, and 2 others.

...Respondents

WRIT PETITION No.37442 of 2025

Between:

Greater Hyderabad Municipal Corporation Karmika Coop. Credit Society

...Petitioner

and

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, and 2 others.

...Respondents

WRIT PETITION No.37472 of 2025

Between:

Sri Venkata Laxmi Motors

...Petitioner

and

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, and 2 others.

...Respondents

COMMON ORDER:

Heard learned counsels Sri Dundu Manmohan, Ms. K.Prabhabati representing learned counsel Sri A.V.Raghu Ram, Ms. Pragathi Mandapalle representing learned counsel Ms. Sneha Asthana, Sri P.Soma Shekar Reddy, Sri P.Venkata Prasad representing learned counsel Ms. Velgani Gayatri Priya, Sri Thanneru Chaitanya Kumar, Sri I.Sudhakar Reddy representing learned counsel Ms. Shaik Vaheeda Sushma, Sri Sheetal Srikanth, Sri M.Naga Deepak, Sri A.V.A.Siva Kartikeya, Sri K.Govinda Rao, Sri Santosh Sagar Kapilavai, Sri S.Vijay Adithya, Sri Upadhyay Raghavender, Sri Kailash Nath P.S.S., Ms. Akruti Agarwal, Sri Paturi Rama Krishna and Sri Prudhviraj Mattapally representing learned counsel Sri B.Muralidhar, appearing for the petitioners.

Also heard Ms. J.Sunitha, Ms. Bokaro Sapna Reddy, Sri N.Praveen Reddy, Sri Vijhay K. Punna, Sri K.Sudhakar Reddy, learned Senior Standing Counsels appearing for the Income Tax Department and Sri N.Bhujanga Rao, learned Deputy Solicitor General of India, and learned counsel Sri J.Suresh Babu appearing for Union of India.

2. In all these writ petitions the challenge is to the initiation of proceedings under Sections 148(A) and 148 of the Income Tax Act, 1961 (for short, "the Act") by the Jurisdictional Assessing Officer (JAO).

3. Petitioners though have taken other pleas in most of these writ petitions, but they submit that the issues involved in the present batch of writ petitions have been considered and settled by the judgment rendered by the learned Coordinate Bench of this Court in W.P.No.26304 of 2024 *vide* order dated 28.04.2025 following the decision

rendered in the case of **Kankanala Ravindra Reddy vs. Income Tax Officer**[1]. It is submitted that the present writ petitions may be disposed of on same lines after setting aside the impugned proceedings under Sections 148(A) and 148 of the Act and on similar terms as are set out in the case of **Kankanala Ravindra Reddy** (supra) and also in W.P.No.26304 of 2024, dated 28.04.2025.

4. In support of the submissions made by the learned counsel for the petitioners, they relied on the judgments of the Bombay High Court in **Hexaware Technologies Ltd., vs. Assistant Commissioner of Income Tax and others**[2], **Abhin Anilkumar Sah vs. Income Tax Officer (International Taxation) and others**[3], **Bank of India vs. Assistant Commissioner of Income Tax and others**[4]; judgment of Gauhati High Court in **Ram Narayan Sah vs. Union of India and others**[5], judgment of Punjab and Haryana High Court in **Jatinder Singh Bhangu vs. Union of India and others**[6], judgments of Telangana High Court in **Venkataramana Reddy Patloola vs. Deputy**

[1] (2023) 156 taxmann.com 178 (Telangana)
[2] (2024) 464 ITR 430 (Bom)
[3] (2024) 468 ITR 350 (Bom)
[4] (2024) 468 ITR 350 (Bom)
[5] (2024) 471 ITR 228 (Gauhati)
[6] (2024) 466 ITR 474 (P&H)

Commissioner of Income Tax and others[7], **Shaik Sajid vs. Assessment Unit, Income Tax Department and others**[8], **Kings Pride Infra Projects (P) Ltd., vs. Deputy Commissioner of Income Tax**[9], **Satyaprakash Chigurupati vs. The Assistant Commissioner of Income Tax, Ward 6(1), Hyderabad**[10] and **Deloitte Consulting India (P) Ltd., vs. Assessment Unit, Income Tax Department**[11], judgment of Himachal Pradesh High Court in **Govind Singh vs. Income Tax Officer**[12], judgment of Gujarat High Court in **Mansukhbhai Dahyabhai Radadiya vs. Income Tax Officer, Ward 3(3)(5)**[13], judgment of Jharkhand High Court in **Shyam Sunder Saw vs. Union of India and others**[14], judgment of Calcutta High Court in **Giridhar Gopal Dalmia vs. Union of India and others**[15], judgments of Madras High Court in **TVS Credit Services Ltd., vs. Deputy Commissioner of Income Tax**[16] and **Mark Studio India Pvt., Ltd., vs. Income Tax Officer**

[7] (2023) 468 ITR 181 (Telangana)
[8] W.P.No.26885 of 2024
[9] (2025) 176 taxmann.com 704 (Telangana)
[10] W.P.No.21063 of 2025 & batch
[11] (2025) 178 taxmann.com 781 (Telangana)
[12] (2024) 165 taxmann.com 113 (Himachal Pradesh)
[13] (2024) SCC OnLine Guj 4012
[14] (2025) SCC OnLine Jhar 287
[15] MAT No.1690 of 2023 (DB)
[16] (2025) 174 taxmann.com 1078 (Mad) (SB)

and another[17], judgments of Rajasthan High Court in **Sharda Devi Chhajer vs. Income Tax Officer and another**[18] and **Shree Cement Ltd., vs. Assistant Commissioner of Income Tax**[19], and judgment of Karnataka High Court in **Ramchandra Reddy Ravi Kumar vs. Deputy Commissioner of Income Tax**[20].

5. These matters have been clubbed together for the reason that all of them assail the proceedings initiated under Section 148(A) followed by notice under Section 148 of the Act for reopening the assessment by the JAO. The dates of the impugned notices and proceedings have been referred to in the individual writ petitions, which are post 29.03.2022 i.e., the date on which the Central Government in exercise of the powers conferred under Section 151A of the Act has made the e-Assessment of Income Escaping Assessment Scheme, 2002 vide Notification No.18 of 2022.

6. The respondent Department was asked to obtain instructions and file counter affidavit, if necessary, on facts and legal issues raised herein.

---

[17] W.A.No.781 of 2021 (DB)
[18] (2025) 477 ITR 228 (Raj)
[19] (2025) 177 taxmann.com 538 (Rajasthan)
[20] (2025) 170 taxmann.com 422 (Bombay)

7. Learned Senior Standing Counsels for the respondent Department have obtained instructions in all these matters. Based upon the instructions received from the Department, learned counsel for the respondents do not dispute that the initiation of impugned proceedings under Section 148(A) of the Act has been done by the JAO after coming into force of the faceless scheme with effect from 29.03.2022.

8. Learned Senior Standing Counsels for the respondents have also not been able to dispute that the legal issue as regards the jurisdiction of the JAO to initiate proceedings instead of Faceless Assessing Officer (FAO) have been well settled by the coordinate Bench of this Court in W.P.No.26304 of 2024 followed in several other judgments.

9. Learned Senior Standing Counsels for the respondents also do not dispute that a number of other jurisdictional High Courts have also taken the same view. However, they submit that a contrary view has been taken in the following decisions as well. In support of their submissions, they relied upon the judgment of the Bombay

High Court in **Caishen Enterprise LLP vs. Assistant Commissioner**[21], judgments of Madras High Court in **Mark Studio India (P) Ltd., Vs. Income Tax Officer**[22] and **Perur Builders (P) Ltd., Vs. Income Tax Officer**[23], judgment of Gujarat High Court in **Talati and Talati LLP vs. Assistant Commissioner of Income Tax**[24] and judgment of Delhi High Court in **T.K.S. Builders (P) Ltd., vs. Income Tax Officer**[25].

10. Learned Senior Standing Counsels for the respondents submit that SLP(C).No.027736 of 2023 and batch challenging the orders passed by this Court and other jurisdictional High Courts are pending before the Hon'ble Supreme Court, but no stay of the impugned judgments has been granted in favour of the revenue.

11. We have considered the submissions of the learned counsel for the parties and also the relevant factual assertion made by the petitioners that the impugned proceedings have been initiated by the JAO after coming into force of the Faceless Scheme with effect from

---

[21] (2025) 176 taxmann.com 471 (Bombay)
[22] (2024) 169 taxmann.com 542 (Madras)
[23] (2025) 175 taxmann.com 253 (Madras)
[24] (2024) 167 taxmann.com 371 (Gujarat)
[25] (2024) 167 taxmann.com 759 (Delhi)

29.03.2022. The relevant details concerning individual petitioners are appended to this order and shall be treated as part of the order. They indicate the relevant assessment year, the date of notice issued under Section 148A of the Act, the date of the order under Section 148 of the Act, the date of sanction under Section 151 of the Act, intimation to proceed with assessment under Section 144B of the Act in some cases, the date of assessment order in some of the cases as against the individual writ petitions referred to in Column No.1.

12. From a perusal of the tabulation chart it is apparent that the impugned proceedings in all these cases have been initiated by JAO after coming into force of the Faceless Scheme with effect from 29.03.2022.

13. The legal issue as regards the lack of jurisdiction on the part of JAO to initiate the proceedings post implementation of the Faceless Scheme is no longer *res integra* as it has been held in the case of **Kankanala Ravindra Reddy (supra)** and by other jurisdictional High Courts.

14. As a matter of fact, several orders following the ratio rendered in the above cases have been passed one after the other. Therefore, we are of the considered view that the present batch of writ petitions also stand covered by the decision rendered by this Court in the case of **Kankanala Ravindra Reddy (supra)**. The relevant extract of the order dated 28.04.2025 passed in W.P.No.26304 of 2024 is reproduced hereunder:

> "15. What is worrying this Bench more is the fact that an endeavour is being made whole heartedly to ensure not to generate further litigation on issues which have been laid to rest by a large number of High Courts all of whom have taken a consistent stand that the action of the Income Tax Department being violative of the Finance Act, 2020 and Finance Act, 2021. Now, in order to protect the interest of the Revenue as also that of the assessee, it would be trite at this juncture, if we dispose of the writ petition with an observation/direction that the disposal of the instant writ petition in terms of the judgment rendered by this High Court in the case of **Kankanala Ravindra Reddy vs. Income Tax Officer** [(2023) 156 taxmann.com 178 (Telangana)] shall however be subject to the outcome of the SLPs which were filed by the Income Tax Department and which is pending consideration before the Hon'ble Supreme Court.
>
> 17. So far as the interest of the Revenue is concerned, we are of the considered opinion that the interest of the Revenue has already been considered and protected, as has been observed in paragraphs 36, 37 and 38 of the order which, for ready reference, is reproduced hereunder:
>
>> 36. For all the aforesaid reasons, the impugned notices issued and the proceedings drawn by the respondent-Department is neither tenable, nor sustainable. The notices so issued and the procedure adopted being *per se* illegal, deserves to be and are accordingly set aside/quashed. As a consequence, all the impugned orders getting quashed, the consequential orders passed by the respondent-Department pursuant to the notices issued under Sections 147 and 148 would also get

quashed and it is ordered accordingly. The reason we are quashing the consequential order is on the principles that when the initiation of the proceedings itself was procedurally wrong, the subsequent orders also gets nullified automatically.

37. The preliminary objection raised by the petitioner is sustained and all these writ petitions stands allowed on this very jurisdictional issue. Since the impugned notices and orders are getting quashed on the point of jurisdiction, we are not inclined to proceed further and decide the other issues raised by the petitioner which stands reserved to be raised and contended in an appropriate proceedings.

38. Since the Hon'ble Supreme Court had, in the case of **Ashish Agarwal, supra, [Union of India vs. Ashish Agarwal [2022] 444 ITR 1 (SC)]**, as a one-time measure exercising the powers under Article 142 of the Constitution of India, permitted the Revenue to proceed under the substituted provisions, and this Court allowing the petitions only on the procedural flaw, the right conferred on the Revenue would remain reserved to proceed further if they so want from the stage of the order of the Supreme Court in the case of **Ashish Agarwal, supra**.

18. We would only further like to make observations that since we are inclined to dispose of the instant writ petition, conscious of the fact that the earlier order of this High Court in the case of Kanakala Ravindra Reddy (1 supra) is subjected to challenge before the Hon'ble Supreme Court in SLP No.3574 of 2024, preferred by the Income Tax Department, we make it clear that allowing of the instant writ petition is subject to outcome of the aforesaid SLP preferred by the Revenue against the decision of this High Court in the case of Kanakala Ravindra Reddy (1 supra). This, in other words, would mean that either of the parties, if they so want, may move an appropriate petition seeking revival of this writ petition in the light of the decision of the Hon'ble Supreme Court in the pending SLP on the very same issue.

19. Accordingly, the instant writ petition stands allowed in favour of the assessee so far as the issue of jurisdiction is concerned. As a consequence, the impugned notice under challenge under Sections 148-A and 148 stands set aside/quashed. The consequential orders, if any, also stand set aside/quashed in similar terms as have been passed by this High Court in the case of Kankanala Ravindra Reddy (1 supra). There shall be no order as to costs."

15. The impugned proceedings under Sections 148A and 148 of the Act assailed in these writ petitions are set aside. The consequential orders, if any, also stand set aside on similar terms as held in the case of **Kankanala Ravindra Reddy (supra)**. The revenue is also granted liberty in the same terms as at para 18 of the above quoted orders.

16. Accordingly, the Writ Petitions are disposed of. No order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

ITEM NO	Case No. (WP 2025)	Assessee Name	Counter Filed or Not	Asst.Yr	Info. Received	Notice u/s 148	Date of Notice u/s 148 A(b)	Date of Order u/s 148 A(d)	Date of Sanction u/s 151	Intimation u/s 144 B	Date of CIT(A) Order	Date of Asst. Order	Whether Assessee has preferred appeal u/s 250 of I.T
15	WP/37440	Raju Deva	Not Filed	2020-21	RMS	3/15/2024	5.03.2024	15.03.2024	-	1/27/2025	-	27.01.2025	-
16	WP/37442	GHMC Karmika CoopCreditSociety	Not Filed	2019-20	RMS	30.03.2023	25.02.2023	30.03.2023	-	21-03-2024	-		-
20	WP/37472	Sri VenkataLaxmiMotoros	Not Filed	2016-17	RMS	29.03.2023	13.03.2023	29.03.2023	-	2/20/2024	-	20.02.2024	-
61	WP/34139	Sree Krishna Motors.	FILED	2018-19	RMS	8/31/2024	8/21/2024	8/31/2024	8/31/2024	4/22/2025	-		-
62	WP/34207	COMPTEK COMPUTER SYSTEMS	Not Filed	2020-21	RMS	3/18/2024				10/19/2024	-	3/15/2024	-
65	WP/34518	ANILKUMAR PEDAGAVALLA	FILED	2021-22	RMS	6/20/2025	-	-	-	-	-	-	-
67	WP/34672	Mohammed Abdul Rehman	Not Filed	2015-16	RMS	4/18/2022	3/23/2022	4/18/2022	4/13/2022	-	-	3/22/2024	FILED AND DISMISED ON 1-9-2025
76	WP 35063	Mr. Jakeer Hussain Shaik	Not Filed	2020-21	RMS	3/13/2024	2/2/2024	3/13/2024	-	-	-	3/21/2025	-
81	WP 35344	NIHARIKA KONIDELA	Not Filed	2017-18	RMS	4/10/2024	-	4/10/2024	-	-	-	-	
90	WP/35677	INDIRA GUGLOTH	FILED	2016-17	RMS	24.03.2023	04.03.2023	3/24/2023	-	-	-	20.02.2024	-
92	WP/36071	MR DEVENDERPILLALAMARRI	Not Filed	2020-21	RMS	3/19/2024	3/5/2024	3/19/2024	-	-	-	3/19/2025	-
94	WP/36234	SRIKANTH MINUKURI	Not Filed	2021-22	RMS	3/27/2025	3/25/2025	4/27/2025	-	-	-	-	-
95	WP/36273	MAHABOOBSHAIK	Not Filed	2018-19	RMS	4/7/2025	3/25/2025	4/7/2022	-	-	-	3/4/2025	-
97	WP/36308	MIRZA RAMZANI BAIG	FILED	2020-21	RMS	3/31/2024	2/14/2024	3/31/2024	-	-	-	7/8/2025	-
99	WP/36430	SRI SHANKARJI CHILUKURI	FILED	2016-17	RMS	01-04-2023	-	3/30/2023	-	3/13/2025	-	-	-
100	WP/36439	RONDA INFRASTRUCTUREPRIVATE LIMITED	Not Filed	2015-16	RMS	4/5/2022	3/21/2022	4/5/2022	-	3/7/2024	-		-
106	WP 36623	Karunakar Yalagandula	Not Filed	2018-19	RMS	29-08-2024	-	8/29/2024	-	-	-	10/31/2025	-
107	WP 36626	Suryanarayana Raju Uddaraju	Not Filed	2018-19	U/S 132	8/31/2024	-	-	-	-	-		-
117	WP/37056	SRI ABDUL KHADER JILANI	Not Filed	2018-19		31-03-2022	3/17/2022	31-03-2022	-	-	-	-	
124	WP/37205	MR SATISH GOUD	Not Filed	2020-21	U/S 132	3/31/2024	3/26/2024	-	-	-	-	3/12/2025	-
125	WP/37290	MR SHOBHAN KUMAR KANCHARLA	Not Filed	2016-17	RMS	4/1/2023	3/19/2023	3/30/2023	-	-	-	-	-

Sl.No.	Case No. (WP-2025)	Assessee Name	Counter Filed or Not	Assessment Year	Info Received	Notice U/Sec 148 of the Act	Date of Notice of U/s 148 A(b) of the IT Act	Date of Order of U/s 148 A(d) of the IT Act	Date Of Sanction U/s 151	Information to Proceed with Assessment U/s 144 B of the Act	Date of CIT(A) Order	Date of Asst. Order	Wheather Assesse preferred any appeal u/s 250 of I.T Act
64	WP/34452/	Gayatri Kommera	Not Filed	2020-2021	RMS	15.03.2024	-	14.03.2024	-	-	-	-	-
66	WP/34523/	ANILKUMAR PEDAGAVALLA	Not Filed	2016-2017	RMS	-	-	-	-	27.01.2025	-	-	
72	WP/34761/	Pallapu Govardan	Not Filed	2021-2022	RMS	20.06.2025	-	-	-		-	-	
73	WP/34763/	Pallapu Govardan	Not Filed	2019-2020	RMS	23.06.2025	-	-	-		-	-	
74	WP/34793/	Pallapu Govardan	Not Filed	2020-2021	RMS	12.06.2025	-	-	-		-	-	
75	WP/34804/	MSL Chemicals Pvt Ltd	Not Filed	2023-2024	RMS	23.03.2024	20.03.2024	-	-		-	-	
77	WP/35116/	Shekar Panaganti	Not Filed	2020-2021	RMS	27.03.2024		15.03.2024	-	06.11.2024	-	-	06.11.2024
82	WP/35417/	Sri Veerabhadra Swamy Temple	Not Filed	2019-2020	RMS	31.03.2023	09.02.2023	31.03.2023	-	09.08.2023	-	-	27.03.2024
83	WP/35448/	Sri Veerabhadra Swamy Temple	Not Filed	2018-2019	RMS	10.04.2022	26.03.2022	10.04.2022	-	30.01.2023	-	-	
84	WP/35516/	THE PRIMARY AGRICULTURE COOPARATIVE	Not Filed	2016-2017	RMS	27.03.2023	-	-	-	21.04.2024	-	-	
85	WP/35538/	THE PRIMARY AGRICULTURE COOPARATIVE	Not Filed	2016-2017	RMS	13.03.2023	-	-	-	23.02.2024	-	-	
86	WP/35551/	Sri Veerabhadra Swamy Temple	Not Filed	2019-2020	RMS	-	-	-	-	27.03.2024	-	-	
87	WP/35556/	THE PRIMARY AGRICULTURE COOPARATIVE	Not Filed	2018-2019	RMS	-	-	-	-	24.01.2024	-	-	
88	WP/35564/	Mr. Ruddaraju Sarat.	Not Filed	2019-2020	RMS	19.03.2023	-	-	-	20.12.2023	-	-	
93	WP/36101/	Subhash Nelki	Not Filed	2020-2021	RMS	19.03.2024	-	19.03.2024	-	20.01.2025	-	-	
96	WP/36300/	Mohammed Wajeed Hussain	Not Filed	2020-2021	RMS	22.03.2024	03.02.2024	22.03.2024	-	26.02.2025	-	-	
98	WP/36310/	Ananth Reddy Kundavaram	Not Filed	2016-2017	RMS	23.03.2023			-	08.03.2024	-	-	
109	wp/36667/	Sri. MOHAMMED ABDUL GAFFAR KHAN	Not Filed	2017-2018	RMS	28.03.2024	03.02.2024	19.03.2024	-	27.02.2025	-	-	
110	wp/36720/	Mr Shakeel Shaik	Not Filed	2018-2019	RMS	21.08.2024			-		-	-	
114	wp/36908/	Sri. MOHAMMED ABDUL GAFFAR KHAN	Not Filed	2018-2019	RMS	07.04.2022	22.03.2022	07.04.2022	-	09.03.2024	-	-	
115	WP/36910/	Naga Hima Bindu Nadipineni	Not Filed	2017-2018	RMS	17.03.2024	-	17.03.2024	-	29.05.2025	-	-	
116	WP/36987/	Mr. Mohammed Mujeeb Khan	Not Filed	2020-2021	RMS	12.04.2024	-		-		-	-	
118	WP/37062/	Sri. MOHAMMED ABDUL GAFFAR KHAN	Not Filed	2016-2017	RMS	31.03.2023	24.03.2023	28.03.2023	-	09.03.2024	-	-	
119	WP/37090/	Raghurami Reddy Devireddy,	Not Filed	2020-2021	RMS	28.03.2025	-		-		-	-	
121	WP/37162/	Chaitanya Avula Reddy	Not Filed	2020-2021	RMS	15.03.2024	-	14.03.2024	-	24.03.2025	-	-	
123	WP/37194/	Raghurami Reddy Devireddy,	Not Filed	2019-2020	RMS	28.03.2025	-		-		-	-	
136	WP/34205/	Shree Srinivasa Lorry Transport	YES	2017-2018	RMS	21.03.2024	07.02.2024	21.03.2024	-	-	-	-	-

ITEM	Case No. (WP-2025)	Assessee Name	Counter Filed or Not	Asst.Yr	Info. Received	Notice u/s 148 of the Act	Date of Notice u/s 148 A(b)	Date of Order u/s 148 A(d)	Date of Sanction u/s 151	Intimation u/s 144 B	Date of Asst. Order	Date of CIT(A) Order	Whether Assessee has preferred appeal u/s 250 of I.T Act
78	WP/35279/2025	Anilkumar Reddy Mukundamgiri	Not Filed	2021-22	U/S 132	4/15/2024	-	-	4/11/2024	-	-	-	-
79	WP/35291/2025	Anilkumar Reddy Mukundamgiri	Not Filed	2022-23	U/S 132	4/15/2024	-	-	4/11/2024	-	-	-	-
80	WP/35297/2025	Anilkumar Reddy Mukundamgiri	Not Filed	2023-24	U/S 132	10/28/2024	-	-	10/17/2024	-	-	-	-
101	WP/36530/2025	Sri Ram Babu Uppalapati	Not Filed	2022-23	U/S 132	3/21/2025	-	-	3/20/2025	-	10/29/2025	-	-
102	WP/36536/2025	Syed Akthar	Not Filed	2020-21	RMS	2/22/2024	1/18/2024	2/22/2024	2/20/2024	-	2/25/2025	-	-
103	WP/36566/2025	Syed Afsar	Not Filed	2020-21	RMS	2/22/2024	1/18/2024	2/22/2024	2/20/2024	-	2/28/2023	-	-
104	WP/36571/2025	Sri Ram Babu Uppalapati	Not Filed	2023-24	ation u/	3/21/2025	-	-	3/20/2025	-	10/29/2025	-	-
105	WP/36583/2025	Sri Ram Babu Uppalapati	Not Filed	2021-22	ation u/	3/21/2025	-	-	3/20/2025	-	11/25/2025	-	-
111	WP/36868/2025	Devender Kandy	Not Filed	2020-21	ey u/s	3/9/2024	2/19/2024	3/9/2024	3/9/2024	-	3/28/2025	-	Yes (Order is passed by CIT(A)
112	WP/36870/2025	Devender Kandy	Not Filed	2021-22	ey u/s	3/9/2024	2/19/2024	3/9/2024	3/9/2024	-	3/27/2025	-	
113	WP/36871/2025	Devender Kandy	Not Filed	2022-23	ey u/s	3/9/2024	2/19/2024	3/9/2024	3/9/2024	-	3/28/2025	-	

ITEM NO	Writ Petition No (WP-2025)	Assessee Name	Counter Filed or Not	Assessment Year	Info Received	Notice U/Sec 148 of the Act	Date of Notice of U/s 148 A(b) of the IT Act	Date of Order of U/s 148 A(d) of the IT Act	Date Of Sanction U/s 151	Information to Proceed with Assessment U/s 144 B of the Act	Date of Asst. Order	Date of CIT(A) Order	Wheather Assesse preferred any appeal u/s 250 of I.T Act
65	WP/34680	Alfred R Kingsly	Not Filed	2020-2021	RMS	31 03 2024	15 03 2024	31 03 2024	-	YES	06.02.2025	-	NO
69	WP/34695	RAJASHEKAR REDDY ANTHIREDDY	Not Filed	2018-2019	RMS	25 04 2022	29 03 2022	21 04 2022	-	YES	01.12.2023	-	NO
70	WP 34711	UpendarKamineni	Not Filed	2019-2020	RMS	06 04 2023	03 03 2023	06 04 2023	-	YES	21.01.2025	-	NO
89	WP/35571	Laxmi Cheemarla	Not Filed	2015-2016	RMS	11 04 2022	23 03 2022	07 04 2022	-	YES	25.01.2024	-	NO
108	WP/36854	Mrs. Sameena Begum	Not Filed	2020-2021	RMS	04 04 2024	21.02.2024	04 04.2024	-	YES	23.09.2025	-	NO
120	WP/37130	Uday Singh	Not Filed	2019-2020	RMS	27 06 2025	26.03.2025	27.06.2025	-	-	-	-	NO
122	WP/37163	Malipatel Somireddy	Not Filed	2020-2021	RMS	22 03 2024	29.02.2024	22 03.2024	-	YES	04.03.2025	-	NO
137	WP/34215	Mr. Srinivas Reddy	Not Filed	2019-2020	RMS	31 03 2024	-	31 03.2024	-	YES	12.03.2025	-	NO

Item No.	Case No.	Assessee Name	Counter Filed or Not	Assessment Year	Info Received	Notice U/s 148 of the Act	Date of Notice of U/s 148 A(b) of the IT Act/ Notice U/s 148A(1)	Date of Order of U/s 148 A(d) of the IT Act/148 A(3)	Date of Sanction U/s 151	Intimation U/s 144 B	Date of Asst. Order	Wheather Assessee preferred any appeal u/s 250 of I.T Act
14	WP/37433/2025	The Sisters of the Destitute Educational Society	Not Filed	2015-16	RMS	31-03-2022	12-03-2022	31-03-2022	31-03-2022	-	23-03-2023	-
60	WP/34080/2025	ST ISAAC WELFARE SOCIETY	Not Filed	2019-20	RMS	25-06-2025	31-03-2025	25-06-2025	24-06-2025	01-08-2025	-	-
71	WP/34721/2025	SRI KOTTAM TULASI REDDY MEMORIAL EDUCATIONAL SOCIETY	Not Filed	2019-20	RMS	28-03-2023	10-03-2023	28-03-2023	27-03-2023	17-08-2023	26-12-2023	-
91	WP/35921/2025	KOMURAVELLI KAVITHA	Not Filed	2017-18	RMS	31-03-2024	05-02-2024	31-03-2024	31-03-2024	-	10-10-2025	-
138	WP/34307/2025	SRI YELLAMMA POCHAMMA DEVASTHANAM ANNADANAM TRUST	Not Filed	2018-19	RMS	31-03-2022	21-03-2022	31-03-2022	30-03-2022	-	12-03-2023	-

SD/-MOHD. ISMAIL
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Income Tax Officer Exemption Ward 1(4), Hyderabad, Aaykar Bhawan, Opp. LB Stadium, Basheer Bagh, Hyderabad, Telangana-500004.
2. Addl/Joint Commissioner of Income, Exemptions, Hyderabad, Aaykar Bhawan, Opp. LB Stadium, Basheer Bagh, Hyderabad, Telangana-500004.

— contd ---

3. The Assessment Unit, Income Tax Department, National Faceless Assessment Centre, Delhi, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi-110003.
4. The Assistant Commissioner of Income Tax, Central Circle-2(1), Hyderabad, Aaykar Bhawan, Opp- LB Stadium, Basheer Bagh, Hyderabad, Telangana-500004.
5. The Principal Commissioner of Income Tax (Central), Hyderabad, IT Towers, 10th Floor, A.C. Guards, Masab tank, Hyderabad, Telangana-500004.
6. The Income Tax Officer, Ward 10(1), Hyderabad, 10-2-3, I.T.Towers, AC Guards. Masab Tank, Hyderabad - 500 004, Telangana.
7. The Principal Commissioner of Income Tax -1, Hyderabad, 10-2-3, I.T.Towers, AC Guards. Masab Tank, Hyderabad - 500 004, Telangana
8. The Secretary, Union of India, Ministry of Finance, 166-B, North Block, New Delhi-110001
9. Income Tax Officer, Income Tax Office, Ward -1(1), Hyderabad, I T TOWER, AC Guards, Masab Tank, Hyderabad, 500004
10. The National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Govt. of India, New Delhi
11. Income Tax Officer, Ward-1, Sangareddy Aayakar Bhavan, Veerabhadra Nagar Sangareddy, Sangareddy Disrict, Telangana - 502001
12. Assessment Unit/ Verification Unit/ Technical Unit/ Review Unit, Central Board of Direct Taxes Central Secretariat, North Block, New Delhi - 110001 Income Tax Department National Faceless Assessment Centre
13. Income Tax Officer, Income Tax Office, Ward -6(1), Hyderabad, I T TOWER, AC Guards, Masab Tank, HYDERABAD, 500004
14. The Income Tax officer, Ward-1, Adilabad Adilabad Telangana-504106
15. Income Tax Officer, Ward-1, Sangareddy Aayakar Bhavan, Veerabhadra Nagar Sangareddy, Sangareddy District, Telangana - 502001
16. The Assessment Unit/ Verification Unit/ Technical Unit/ Review Unit, Central Board of Direct Taxes, Central Secretariat, North Block, New Delhi - 110001 Income Tax Department National Faceless Assessment Centre
17. The Commissioner of Income Tax, Circle 6(1), IT Tower, AC Guards, Masab Tank, Hyderabad, Telangana.
18. Assessment Unit, National e-assessment Centre, Income Tax Department, New Delhi.
19. The Assistant Commissioner of Income Tax, Central Circle - 3(1), Aayakar Bhawan, Basheerbagh, Hyderabad - 500004.
20. The Income Tax Officer, Ward- 1, Manchiriyal, Income Tax Office, Sy No.425,1st Floor, Ranga Raja Complex, Reddy Colony, Beside TTD Kalyana Mandapam Lane, Telangana-504208.
21. The Principal Commissioner of Income Tax - 2, Hyderabad, 6th Floor, Signature Towers, Sy. No. 6(P) of Kondapur, Sy.No.37(P) of Kothaguda, OPP. Botanical Gardens, Serlingampally, Ranga Reddy, Hyderabad, Telangana-500084.
22. The Income Tax Officer, Ward 11(1), Hyderabad, Signature Towers, Sy. No. 6(P) of Kondapur, Sy.No. 37(P) of Kothaguda, Opp. Botanical Gardens, Serlingampally Mandal, Ranga Reddy District, Hyderabad - 500 084, Telangana.
23. The Principal Commissioner of Income Tax, Hyderabad -2, Signature Towers, Sy. No. 6(P) of Kondapur, Sy.No. 37(P) of Kothaguda, Opp. Botanical Gardens, Serlingampally Mandal, Ranga Reddy District, Hyderabad - 500 084, Telangana
24. The Income Tax Officer, Ward 1, Suryapet, Suryapet Income Tax Office, Krishna Nagar Colony, Suryapet - 508 213, Telangana.
25. Income Tax Officer (INT TAXN-1), Hyderabad, Aaykar Bhawan, OPP. LB Stadium, Basheer Bagh, Hyderabad-500004.
26. Chief Commissioner of Income Tax, International Taxation(SZ), Bengaluru, Karnataka.

27. Commissioner of Income Tax Appeals-12, 6th Floor, Aaykar Bhawan, Opp LB Stadium, Basheer Bagh, Hyderabad-500004.
28. The Income Tax Officer Ward 12(1), Hyderabad, Aaykar Bhawan, Opp LB Stadium, Basheer Bagh, Hyderabad, Telangana-500004.
29. The Assistant Commissioner of Income tax, Circle 9(1), Hyderabad/ I T TOWER, AC Guards, Masab Tank, Hyderabad-500004, Telangana
30. The Income tax officer, Ward 1, Suryapet/ Suryapet-Income Tax Office, Krishna Nagar Colony, Suryapet-508213 Telangana
31. The Income Tax Officer, Ward10(1), Hyderabad/ IT TOWER, AC Guards, Masab Tank, Hyderabad, Telangana, 500004
32. The Income Tax Officer, Ward 8(1), Hyderabad, Signature Towers, Sy. No. 6(P) of Kondapur, Sy.No.37(P) of Kothaguda, OPP. Botanical Gardens, Serlingampally, Ranga Reddy, Hyderabad, Telangana-500084.
33. The Principal Commissioner of Income Tax-2, Hyderabad, Signature Towers, Sy. No. 6(P) of Kondapur, Sy.No.37(P) of Kothaguda, OPP. Botanical Gardens, Serlingampally, Ranga Reddy, Hyderabad, Telangana-500084.
34. The Income Tax Officer, Exemption Ward 1(1), Hyderabad Aaykar Bhawan, Opposite Lb Stadium, Basheer Bagh, Hyderabad, Telangana, 500004
35. The Income Tax Officer, Ward 1, Warangal Income Tax Office, D.No. 1-8-610, 3rd Floor, Mayuri Complex, Opp. Tsnpdcl Bhawan, Nakkalagutta, Hanamkonda, Warangal, Telangana, 506001.
36. The Income Tax Officer, Ward 1, Nalgonda, Income Tax Office, Near Rail, Under Bridge, Nalgonda, Andhra Pradesh-508 001.
37. Office of the Income Tax Officer, Ward 5(1), Hyderabad IT Towers, AC Guards, Masab Tank, Hyderabad - 500 004
38. The Assistant Commissioner of Income Tax Circle 8(1), Hyderabad, Signature Towers, Sy.No.6(P) of Kondapur, Sy.37(P) of Kothaguda, Opp. Botanical Gardens, Serlingampally (M), R.R.District, Hyderabad, Telangana-500084.
39. The Chief Commissioner of Income Tax, Hyderabad, I.T. Towers, A.C. Guards, Hyderabad, Telangana -500004.
40. The Income Tax Officer, Ward-1, Mahabubnagar, Income Tax Office, Deo Office Road, Deo Office Road, Mahabubnagar, Telangana-509001.
41. The Income Tax Officer, Ward-1, Kurnool, Income Tax Office, Opp. Childrens Park, Nrpet, Kurnool, Andhra Pradesh-518001.
42. The Principal Commissioner of Income Tax - 1, Tirupati, Andhra Pradesh.
43. The Income Tax Officer, Ward 6(1), Hyderabad, IT Towers, A C Guards, Masab Tank, Hyderabad 500004.
44. The Principal Commissioner Of Income Tax - 2, O/o. The Principal Commissioner of Income Tax - 2 Aaykar Bhavan, Basheerbagh, Hyderabad - 500004.
45. The Income Tax Officer, Ward 8(1), Hyderabad, Singature Towers, Sy.No.6(P) of Kothaguda, Serlingampally(M), Hyderabad - 500084. R R District.
46. The Income Tax Officer, Ward 17(1), Hyderabad, Singature Towers, Sy.No.6(P) of Kothaguda, Serlingampally(M), Hyderabad - 500084. R R District.
47. The Income Tax Officer Ward 11(1), Hyderabad, Signature Towers, Sy. No. 6(P) of Kondapur, Sy.No.37(P) of Kothaguda, OPP. Botanical Gardens, Serlingampally, Ranga Reddy, Hyderabad, Telangana-500084
48. The Income Tax Officer, (INT TAXN)-2, Hyderabad, Aaykar Bhawan, Opposite Lb Stadium, Basheer Bagh, Hyderabad, Telangana-500004
49. The Deputy Commissioner of Income Tax, Circle 2(1), Room No. 514, 5th Floor, Signature Towers, Kondapur, Opp. Botanical Gardens, Hyderabad
50. Assistant Commissioner of Income Tax, Central Circle Central Circle-1(4), Hyderabad, Aaykar Bhawan, Opposite LB Stadium, Basheer Bagh, Hyderabad - 500004
51. Commissioner of Income Tax Appeals-12, 6th Floor, Aaykar Bhawan, Opp LB Stadium, Basheer Bagh, Hyderabad-500004

52. Assistant Commissioner of Income Tax, Central Circle Central Circle-1(4), Hyderabad, Aaykar Bhawan, Opposite LB Stadium, Basheer Bagh, Hyderabad - 500004
53. Commissioner of Income Tax Appeals-12, 6th Floor, Aaykar Bhawan, Opp LB Stadium, Basheer Bagh, Hyderabad-500004
54. Income Tax Officer, Ward-1, Nizamabad.
55. Principal Chief Commissioner of Income Tax, Andhra Pradesh and Telangana, Hyderabad 10-2-3, Room No.922, 9th Floor, B Block, IT Towers, AC Guards, Hyderabad-500 004.
56. The Income Tax Officer, Ward14(1), Hyderabad I T TOWER, AC Guards, Masab Tank, Hyderabad, Telangana-500008
57. The Income Tax Officer, Ward12(1), Hyderabad Aaykar Bhawan, Opposite Lb Stadium, BasheerBagh, Hyderabad, Telangana-500004
58. Income Tax Officer, Income Tax Office, Ward -3(1), Hyderabad, I T TOWER, AC Guards, Masab Tank, HYDERABAD, 500004,
59. The Income Tax Officer, Ward-1, Income Tax Office, Near Rail Under Bridge, Nalgonda -508001.
60. The Income Tax Officer, Ward 11(1), Hyderabad Signature Towers, Sy.No.6(P) of Kondapur, Sy.37(P) of Kothaguda Opp. Botanical Gardens, Serlingampally (M), R.R.District, HYDERABAD, Telangana, 500084
61. The Assistant Commissioner of Income Tax, Central Circle 3(1), Aayakar Bhawan, Basheerbagh, Hyderabad - 500004.
62. The Income Tax Officer Ward -1, Nalgonda, Income tax office, Near Rail, Under Bridge, Nalgonda -508 001,Telangana
63. The Principal Chief Commissioner of Income Tax, Andhra Pradesh and Telangana, Income tax office, Near Rail, Under Bridge, Nalgonda - 508 001, Telangana.
64. Income Tax Officer Ward-1, Sangareddy Aayakar Bhavan, Veerabhadra Nagar Sangareddy, Sangareddy Disrict, Telangana - 502001
65. Central Board of Direct Taxes, Central Secretariat, North Block, New Delhi - 110001 Represented by Assessment Unit/ Verification Unit/ Technical Unit/ Review Unit, Income Tax Department National Faceless Assessment Centre
66. The Income Tax Officer, Ward 1, Income Tax Office, 6-2-156/3, Subhash Nagar, Nizamabad 500084
67. The Income Tax Officer, Ward 8(1), Hyderabad. Singature Towers, Sy.No.6(P) of Kothaguda, Serlingampally(M), Hyderabad - 500084. R R District.
68. Principal Chief Commissioner Of Income Tax, O/o. The Principal Chief Commissioner of Income Tax Aaykar Bhavan, Basheerbagh, Hyderabad - 500004.
69. Assistant Commissioner of Income Tax, Circle 6(1), Hyderabad IT Tower, AC Guards, Masab Tank, Hyderabad, Telangana, 500004
70. Assistant Commissioner of Income Tax, Central Circle 1(1), Hyderabad Aayakar Bhavan, Basheerbagh, opposite LB Stadium, Hyderabad, Telangana, 500001
71. The Principal Commissioner of Income Tax (Central), Hyderabad Aayakar Bhavan, Basheerbagh, opposite LB Stadium, Hyderabad, Telangana, 500001
72. The Income Tax Officer, Ward - 15(1), I.T. Towers, A.C. Guards, Masabtank, Hyderabad - 500004.
73. The Assistant Commissioner of Income Tax, Central Circle - 3(1), Aayakar Bhawan, Basheerbagh, Hyderabad - 500004.
74. Income Tax Officer, Ward 1, Suryapet Suryapet-Income Tax Office, Krishna Nagar Colony, Krishna Nagar Colony, Suryapet, Nalgonda District, Telangana, 508213.
75. The Principal Commissioner of Income Tax III, Hyderabad IT Tower, AC Guards, Masab Tank, Hyderabad, Telangana, 500004.

76. The Assistant Commissioner of Income Tax, Central Circle-2(1), Hyderabad, Aaykar Bhawan, Opp. LB Stadium, Basheer Bagh, Hyderabad, Telangana-500004.
77. The Principal Commissioner of Income Tax (Central), Hyderabad, IT Towers, 10th Floor, A.C. Guards, Masab tank, Hyderabad, Telangana-500004
78. The Income Tax Officer, Ward 8(1), Hyderabad, Signature Towers, Sy. No. 6(P) of Kondapur, Sy.No.37(P) of Kothaguda, OPP. Botanical Gardens, Serlingampally, Ranga Reddy, Hyderabad, Telangana-500084
79. The Principal Commissioner of Income - 2, Hyderabad, Signature Towers, Sy. No. 6(P) of Kondapur, Sy.No.37(P) of Kothaguda, OPP. Botanical Gardens, Serlingampally, Ranga Reddy, Hyderabad, Tel
80. Income Tax Officer, Ward 8(1), Hyderabad, Telangana
81. Joint Commissioner of Income Tax, Range 8, Hyderabad
82. Assistant Commissioner of Income Tax, Circle 8(1), Hyderabad
83. Principal Commissioner of Income Tax, Range - 2, Hyderabad
84. Deputy Commissioner of Income Tax, Central Circle 3(3), Hyderabad Aaykar Bhawan, OPP L B Stadium, Basheer Bagh, Hyderabad, Telangana - 500004
85. The Principal Commissioner of Income Tax (Central), Hyderabad, Aaykar Bhawan, OPP L B Stadium, Basheer Bagh, Hyderabad, Telangana - 500004
86. The Income tax officer, Ward 15(1), Hyderabad/ I T TOWER, AC Guards, Masab Tank, Hyderabad-500004, Telangana
87. The Income Tax Officer, Ward 9(1), Hyderabad I T TOWER, AC Guards, Masab Tank, Hyderabad, Telangana-500004
88. The Income Tax Officer, Ward 1, Khammam/ Income Tax Office, Rajeev Gunt, Rajiv Chowk, Near Kinnerasani Theatre, Khammam, Telangana-507001
89. Office of the Income Tax Officer, Exemption Ward1(4), Aaykar Bhawan, Opp. LB Stadium, Basheer Bagh, Hyderabad - 500004.
90. Income Tax Officer, Ward 8(1), Hyderabad, Signature Towers, Sy.No.6(P) of Kondapur, Sy.37(P) of Kothaguda, Opp. Botanical Gardens, Serlingampally (M), R.R.District, Hyderabad, Telangana, 500 084
91. The Income Tax Officer, Ward 12(1), Hyderabad/ AaykarBhawan, Opposite Lb Stadium, BasheerBagh, Hyderabad, Hyderabad, Telangana, 500004
92. The Income Tax Officer, Ward 11(1), Hyderabad/ Signature Towers, Sy.No.6(P) of Kondapur, Sy.37(P) of Kothaguda, Opp. Botanical Gardens, Serlingampally (M), R.R.District, Hyderabad-500084, Telangana
93. The Income Tax Officer, Ward - 6 (1), Hyderabad
94. The Commissioner of Income Tax (Appeals), Income Tax Department, National Faceless Appeal Centre (NFAC), Delhi 110 003
95. Income Tax Officer, Ward- (1), PCTI-2 1st Floor, Ranga Raja Complex, Reddy Colony, Mancherial, Telangana- 504208.
96. Principal Chief Commissioner of Income Tax, Andhra Pradesh and Telangana, Hyderabad 10-2-3, Room No.922, 9th Floor, B Block, IT Towers, AC Guards,Hyderabad-500 004.
97. The Income Tax Officer, Ward 9(1), I.T. Tower, AC Guards, Masab Tank, Hyderabad-500 004, Telangana
98. The Principal Commissioner of Income Tax - 4, Hyderabad, Income Tax Towers, AC Guards, Masab Tank, Hyderabad - 500 004, Telangana.
99. The Income Tax officer, Exemption ward 1(4), Hyderabad Aaykar Bhawan, Opposite Lb Stadium, Basheer Bagh, Hyderabad, Telangana, 500004
100. The Income Tax Officer, Ward - 1, Income Tax Office, Near Rail Under Bridge, Nalgonda - 508001.
101. One CC to SRI DUNDU MANMOHAN, Advocate [OPUC]
102. One CC to SRI A.V.RAGHU RAM, Advocate [OPUC]
103. One CC to Ms. SNEHA ASTHANA, Advocate [OPUC]
104. One CC to SRI P.SOMA SHEKAR REDDY, Advocate [OPUC]
105. One CC to Ms. VELGANI GAYATRI PRIYA, Advocate [OPUC]
106. One CC to SRI THANNNERU CHAITANYA KUMAR, Advocate [OPUC]
107. One CC to Ms. SHAIK VAHEEDA SUSHMA, Advocate [OPUC]

108. One CC to SRI SHEETAL SRIKANTH, Advocate [OPUC]
109. One CC to SRI M.NAGA DEEPAK, Advocate [OPUC]
110. One CC to SRI A.V.A.SIVA KARTIKEYA, Advocate [OPUC]
111. One CC to SRI K.GOVINDA RAO, Advocate [OPUC]
112. One CC to SRI SANTOSH SAGAR KAPILAVAI, Advocate [OPUC]
113. One CC to SRI S.VIJAY ADITHYA, Advocate [OPUC]
114. One CC to SRI UPADHYAY RAGHAVENDER, Advocate [OPUC]
115. One CC to SRI KAILASH NATH P.S.S, Advocate [OPUC]
116. One CC to Ms. AKRUTI AGARWAL, Advocate [OPUC]
117. One CC to SRI PATURI RAMA KRISHNA, Advocate [OPUC]
118. One CC to SRI B.MURALIDHAR, Advocate [OPUC]
119. One CC to SRI S.VIJAY ADITHYA, Advocate [OPUC]
120. One CC to SRI VIJHAY K PUNNA, SENIOR SC FOR ITD [OPUC]
121. One CC to Ms. J.SUNITHA, SENIOR SC FOR ITD [OPUC]
122. One CC to Ms. BOKARO SAPNA REDDY, SENIOR SC FOR ITD [OPUC]
123. One CC to SRI N.PRAVEEN REDDY, SENIOR SC FOR ITD [OPUC]
124. One CC to SRI K.SUDHAKAR REDDY, SENIOR SC FOR ITD [OPUC]
125. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERL OF INDIA [OPUC]
126. One CC to SRI J.SURESH BABU, SC FOR CENTRAL GOVT. [OPUC]
127. Two CD Copies

PSK.

PMG.

HIGH COURT

HCJ
&
GMM,J

DATED:08/12/2025

COMMON ORDER

WRIT PETITION Nos.34080, 34139, 34205, 34207, 34215, 34307, 34452, 34518, 34523, 34672, 34689, 34695, 34711, 34721, 34761, 34763, 34793, 34804, 35063, 35116, 35279, 35291, 35297, 35344, 35417, 35448, 35516, 35538, 35551, 35556, 35564, 35571, 35677, 35921, 36071, 36101, 36234, 36273, 36300, 36308, 36310, 36430, 36439, 36530, 36536, 36566, 36571, 36583, 36623, 36626, 36654, 36667, 36720, 36868, 36870, 36871, 36908, 36910, 36987, 37056, 37062, 37090, 37130, 37162, 37165, 37194, 37205, 37290, 37433, 37440, 37442 and 37472 of 2025

DISPOSING OF THE WRIT PETITIONS WITHOUT COSTS

129 PMG.
19/12/25