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

WEDNESDAY,THE SEVENTEENTH 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: 31002 AND 31003 OF 2025

W.P. NO. 31002 OF 2025

Between:

BA Continuum India Private Limited, Building No 5, Mindspace - Raheja IT Park, Hitech City, Hyderabad, Telangana - 500081, India, Through its Authorized Signatory, Mr. Amit Jogani, Director

...PETITIONER

AND

1. Deputy Commissioner of Income-tax Circle 1(1), B Block, 7th Floor, I.T. Towers, A.C. Guards, Masab Tank, Hyderabad- 500004
2. The Principal Commissioner of Income tax- 1, 7th Floor, A Block, IT Tower AC Guards, Masab Tank, Hyderabad - 500004
3. The Principal Chief Commissioner of Income tax, 10th Floor, 10th Floor, A Block, IT Tower, AC Guards, Masab Tank, Hyderabad - 500004
4. Centralized Processing Centre, Through the Commissioner of Income-tax (CPC) Electronic City Post,Bengaluru - 560500
5. Director General of Income tax Systems, Prestige Alpha, Post Box No.2, Electronic City Post, Bengaluru-560500
6. Union of India, Through the Secretary, Department of Revenue, Ministry of Finance, Govt, of India, 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 a Writ of Mandamus, or a writ in the nature of Mandamus, or any other appropriate writ, order or direction under Article 226 and/or 227 of the Constitution of India, directing Respondent No.1 to pass an Order Giving Effect to CIT(A) order dated 31 August 2015 (Annexure "P-9") and issue consequential refund along with statutory interest under section 244A of the Act within a per/od of 3 months, for costs of the petition

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 direct the Respondents, their subordinates, servants and agents to compute total refund along with statutory interest under section 244A of the Act pursuant to the order passed by the CIT(A), pending disposal of the above writ petition

Counsel for the Petitioner: SRI NISHANTH THAKKAR REP SRIT. PRADYOTH

Counsel for the Respondent Nos. 1to5: Ms. B. SAPNA REDDY, Sr. SC FOR INCOME TAX DEPARTMENT

Counsel for the Respondent No. 6: SRI N. BHUJANGA RAO Deputy Solicitor General of India

W.P.NO: 31003 OF 2025

Between:

BA Continuum India Private Limited, Building No 5, Mindspace -Raheja IT Park, Hitech City, Hyderabad, Telangana- 500081, India, Through its Authorized Signatory, Mr. Amit Jogani, S/o Shri Krishnagopal Jogani

...PETITIONER

AND

1. Deputy Commissioner of Income-tax Circle 1(1), B Block, 7th Floor, I.T. Towers, A.C. Guards, Masab Tank, Hyderabad-500004
2. The Principal Commissioner of Income-tax-1, 7th Floor, 'A' Block, IT Tower AC Guards, Masab Tank, Hyderabad - 500004
3. The Principal Chief Commissioner of Income-tax, 10th Floor, 10th Floor, 'A' Block, IT Tower, AC Guards, Masab Tank, Hyderabad - 500004

4. Centralized Processing Centre, Through the Commissioner of Income-tax (CPC) Electronic City Post, Bengaluru - 560500
5. Director General of Income-tax (Systems), Prestige Alpha, Post Box No.2, Electronic City Post, Bengaluru-560500
6. Union of India, Through the Secretary, Department of Revenue, Ministry of Finance, Govt. of India, 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 a Writ of Mandamus, or a writ in the nature of Mandamus, or any other appropriate writ, order or direction under Article 226 and/or 227 of the Constitution of India, directing Respondent No.1 to decide the rectification application filed on 12th February 2018 by the Petitioner (Annexure P-10) filed against the OGE to the order of CIT(A) within a period of 3 months, for costs of the petition

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 direct the Respondents, their subordinates, servants and agents to compute total refund along with statutory interest under section 244A of the Act pursuant to the rectification application dated a 12th February 2018 pending disposal of the above writ petition,

Counsel for the Petitioner: SRI NISHANTH THAKKAR REP SRIT. PRADYOTH

Counsel for the Respondent Nos. 1to5: Ms. B. SAPNA REDDY, Sr. SC FOR INCOME TAX DEPARTMENT

Counsel for the Respondent No. 6: SRI N. BHUJANGA RAO Deputy Solicitor General of India

The Court made the following: COMMON ORDER

IN 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.31002 and 31003 of 2025

Dated:17.12.2025

Between:

BA Continuum India Private Limited

...Petitioner

and

Deputy Commissioner of Income Tax,
Circle 1(1), B Block, 7th Floor,
I.T.Towers, A.C.Guards, Masab Tank,
Hyderabad - 500 004,
and 5 others.

...Respondents

COMMON ORDER:

Learned counsel Sri Nishanth Thakkar, representing learned counsel Sri T.Pradyoth, appears for the petitioner.

Ms. Bokaro Sapna Reddy, learned Senior Standing

Counsel for Income Tax Department, appears for respondents No.1 to 5.

2. The present writ petitions are filed seeking the following reliefs:

W.P.No.31002 of 2025:

> "For the reasons stated in the accompanying affidavit, it is hereby prayed that this Hon'ble Court may be pleased to issue a Writ of Mandamus, or a writ in the nature of Mandamus, or any other appropriate writ, order or direction under Article 226 and/or 227 of the Constitution of India, directing Respondent No.1 to pass an Order Giving Effect to CIT(A) order dated 31 August 2015 (Annexure "P-9") and issue consequential refund along with statutory interest under section 244A of the Act within a period of 3 months, for costs of the petition and pass any other order or orders that this Hon'ble Court may deem fit and proper in the circumstances of the case."

W.P.No.31003 of 2025:

> "For the reasons stated in the accompanying affidavit, it is hereby prayed that this Hon'ble Court may be pleased to issue a Writ of Mandamus, or a writ in the nature of Mandamus, or any other appropriate writ, order or direction under Article 226 and/or 227 of the Constitution of India, directing Respondent No.1 to decide the rectification application filed on 12 February 2018 by the Petitioner (Annexure "P-10") filed against the OGE to the order of CIT(A) within a period of 3 months, for costs of the petition and pass any other order or orders that this Hon'ble Court may deem fit and proper in the circumstances of the case."

3. Learned counsel for the petitioner submits that the grievance of the petitioner has been redressed, since the refund has been sanctioned and an order under Section