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

TUESDAY,THE SIXTH DAY OF JANUARY
TWO THOUSAND AND TWENTY SIX

PRESENT

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

WRIT PETITION NO: 40657 OF 2025

Between:

Mirza Ahmed Hussain Baig, S/o. Mirza Ahmed Mukhtar Baig Aged about. 39 years, Occ. employee R/o. 23-1-562, Bibi Bazar, Kotla Alijah, Hyderbad-500048.

...PETITIONER

AND

1. Principle Chief Commissioner of Income Tax, North Block, New Delhi
2. Assessment Unit, Income Tax Department, National-e-Assessment Center New Delhi, Room No. 401, 2nd Floor, E-Ramp Jawaharlal Nehru Stadium, New 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 a Writ of Mandamus or any other appropriate Writ Order or Direction declaring the inaction of Respondents in not permitting the Petitioner to file an updated income tax return under the purview of the press release dated 23-12-2025 wherein the Respondents has taken an initiative to encourage taxpayers to voluntarily review deductions/exemption claims identified as potentially ineligible through risk analytics and consequently set aside the Assessment order dated 07-11-2025 vide DIN ITBA/AST/S/143(3)/2025-26/1082373924(1) for the Assessment year 2024-25 thereby permitting the Petitioner to file an updated income tax return for the assessment year 2024-2025 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 proceeding which are being initiate by the Respondent against the Petitioner in Assessment order dated 22-12-2025 vide DIN ITBA/AST/S/143(3)/2025-26/1082373924(1) for the Assessment year 2024-25

Counsel for the Petitioner: SRI. HIMANGINI SANGHI

Counsel for the Respondents: Ms. BOKARO SAPNA REDDY (SENIOR SC INCOME TAX)

The Court made the following: 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 No.40657 of 2025

Dated: 06.01.2026

Between:

Mirza Ahmed Hussain Baig

...Petitioner

and

Principal Chief Commissioner of Income Tax,
North Block, New Delhi,
and another.

...Respondents

ORDER:

Learned counsel Ms. Himangini Sanghi appears for the petitioner.

Ms. Bokaro Sapna Reddy, learned Senior Standing Counsel for Income Tax Department, appears for the respondents.

2. The impugned assessment order under Section 143(3) read with Section 144B of the Income Tax Act, 1961 (hereinafter referred to as, "the Act") on scrutiny assessment for the reason "large deduction is claimed u/s. 80G (Old Tax Regime)" has been passed for the assessment year 2024-2025 on 07.11.2025 against the petitioner whose request for filing an updated return under Section 139(8A) of the Act was not entertained.

3. Though the challenge is to the assessment order by referring to this issue on the Press Release dated 23.12.2025, during the course of submissions, learned counsel for the petitioner has referred to the statement made at paragraph 7 of the writ affidavit that an amount of Rs.2,92,983/- paid under self-assessment tax has not been considered by respondent No.2 while passing the assessment order. The petitioner wants to confine his relief to adjustment of the tax paid against the liability fixed by the assessment order.

4. Learned Senior Standing Counsel for Income Tax Department appearing for the respondents submits that the petitioner can approach the jurisdictional assessing officer with the said prayer which will be considered in accordance with law. In the alternative, the petitioner can

also file a rectification application under Section 154 of the Income Tax Act.

5. Learned counsel for the petitioner submits that if so directed, the petitioner would make such an application for adjustment of the tax already paid before the jurisdictional assessing officer.

6. In that view of the matter, the instant writ petition is disposed of without commenting on the merits of the challenge to the assessment order. If the petitioner makes an application with the aforesaid prayer for adjustment of tax said to have been paid as self-assessed tax in respect of the same assessment year before the jurisdictional assessing officer within a period of two weeks, the same shall be considered in accordance with law by the said authority within a period of four weeks thereafter. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-A.H.S. GOWRI SHANKAR
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Principle Chief Commissioner of Income Tax, North Block, New Delhi
2. Assessment Unit, Income Tax Department, National-e-Assessment Center New Delhi, Room No. 401, 2nd Floor, E-Ramp Jawaharlal Nehru Stadium, New Delhi 110003
3. One CC to SRI. HIMANGINI SANGHI Advocate [OPUC]
4. One CC to Ms BOKARO SAPNA REDDY (SENIOR SC INCOME TAX) [OPUC]
5. Two CD Copies

B M
BS SK

HIGH COURT

DATED:06/01/2026

HIGH COURT FOR THE STATE OF TELANGANA
04 FEB 2026
DESPATCHED

ORDER

WP.No.40657 of 2025

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

7 SK
23-01-28.