[3488]

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

WEDNESDAY, THE THIRTY FIRST 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: 37471, 37574, 37647, 37707, 37805, 37997, 38380, 38402, 38404, 38405, 38415, 38417, 38470, 38491, 38537, 38559, 38572, 38579, 38609, 38694, 38790, 38817, 38960, 39006, 39062, 39093, 39122, 39668, 39669, 39796, 39812, 39818, 39826, 39873, 39876, 39877, 39878, 39904, 39905, 39906, 39928, 39967 and 40005 of 2025

WRIT PETITION NO: 37471 OF 2025

Between:

Sri Venkata Laxmi Motoros, Rep. by Proprietor Racharla Kamalakar Rao S/o. Racharla Lakshmi Kantarao Aged about 60 years, Occ. Business R/o. 1-2-270/55 R L K Complex, Kuda Kuda Road Suryapet, Nalgonda 508213, Telangana, India PAN:AAFFS6978L, 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, 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-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. 23/04/2022 vide DIN No.

ITBA/AST/S/148_1/2022-23/1042830964(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 20/02/2024, DIN. ITBA/AST/S/147/2023-24/1061165924(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 20/02/2024, DIN. ITBA/AST/S/147/2023-24/1061165924(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 theorder 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/147/2023-24/1061165924(1) for the Assessment Year 2015-16and stay of Demand notice under section 156 Dated. 20.02.2024 vide DIN No. ITBA/AST/S/156 /2023-24/1061166008(1) for the Assessment Year 2015-16, pending disposal of the writ petition.

Counsel for the Petitioner: SRI THANNERU CHAITANYA KUMAR

Counsel for the Respondent No.1 & 3: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.2: Ms. B.SAPNA REDDY, Sr. SC FOR IT

WRIT PETITION NO: 37574 OF 2025

Between:

Mani Kondapalli, S/o. Jagannadham, Aged 60 Years, Occ. Business R/o. 5-4-28, Yallandu, Khammam 507123, Telangana, India CTNPK8787J

...PETITIONER

AND

1. Income Tax Officer, Ward 1, Kothagudem Income Tax Office, 6-12-38, Ganesh Temple, Main Road, Kothagudem, Andhra Pradesh - 507101
2. The Principal Commissioner of Income Tax II, Hyderabad, Income Tax Towers, A.C. Guards, Hyderabad-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 passing an Order u/s. 148A(d) dated 29.04.2022, issuing Notice u/s. 148 dated 29.04.2022 calling for return of income for A.Y. 2018-19, assessment order dated 23.01.2024 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 29.04.2022, Notice issued u/s. 148 dated 29.04.2022 calling for return of income for A.Y. 2018-19, assessment order dated 23.01.2024 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 Order passed u/s. 148A(d) dated 29.04.2022, Notice issued u/s. 148 of Income Tax Act, 1961 by Respondent No.1 dated 29.04.2022 calling for the return of income of the Petitioner for A.Y. 2018-19, assessment order dated 23.01.2024, and further stay all consequential proceedings initiated or contemplated by the Respondents, pending disposal of the writ petition.

Counsel for the Petitioner: SRI P.SOMA SHEKAR REDDY

Counsel for the Respondent No.1 to 3: SRI K.SUDHAKAR REDDY, Sr. SC FOR IT

Counsel for the Respondent No.4: SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 37647 OF 2025

Between:

Mohammed Kaleem, S/o. Mohammed Yousuf, Aged about 51 years, R/o. 17-2-916, Rein Bazar, Yakutpura, Hyderabad - 500023 PAN ATKPK1608F

...PETITIONER

AND

1. Assessment Unit, Income Tax Department, National Faceless Assessment Centre Government of India, Jawaharlal Nehru Marg, Block B, Press Enclave, Savitri Nagar New Delhi - 110002
2. Income Tax officer, Ward-13(1), Hyderabad Aayakar Bhawan, Opp. L.B.Stadium Basheerbagh, Hyderabad - 500004
3. Union of India, Rep. 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 Writ Order or Direction more particularly in the nature of Writ of Mandamus declaring the impugned Assessment Order having DIN No. ITBA/AST/S/147/2025-26/1082719379(1) dated 18-11-2025 issued by 1st respondent, impugned order dated 16-04-2024 passed u/s 148A (d) and impugned notice dated 16-04-2024 u/s. 148 passed by 2nd respondent for A.Y.2020-21 as being arbitrary, illegal, unjust, without jurisdiction and violative of Articles 14, 19 (1) g and 265 of Constitution of India and consequently set aside the same and all consequential proceedings.

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 disputed demand of tax, interest and penalty by the impugned Assessment Order having DIN No. ITBA/AST/S/147/2025-26/1082719379(1) dated 18-11-2025 issued by 1st respondent for A.Y.2020-21 and all further proceedings, pending disposal of the writ petition.

Counsel for the Petitioner: SRI MD.SHABAZ

Counsel for the Respondent No.3: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERIAL OF INDIA

Counsel for the Respondent No.1&2: SRI K.SUDHAKAR REDDY, Sr. SC FOR IT

WRIT PETITION NO: 37707 OF 2025

Between:

Madhavi Raju, W/o Dr. Parthasarathy Raamraju, Aged About 54 Years, Occ. Business, H.No.6-3-1119, Flat No.201, A Block Aditya Elite, Somajiguda, Hyderabad-500033, Telangana, India

...PETITIONER

AND

1. The Commissioner of Income Tax, Circle 6(1) IT Tower, AC Guards, Masab Tank, Hyderabad Telangana-500004
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 writ, direction or order in the nature 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/2024-25/1064042968(1) passed under clause (d) of section 148(A) of the Act dated 10.04.2024 passed by the 1st Respondent for the Assessment Year 2017-18 and the consequential Impugned notice in Din & Notice No. ITBA/AST/S/148_1/2024-25/1064043049(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 _1/2024-25/1064043049 (1) under section 148 of the Act Dated 10.04.2024 passed by the1st 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, Sr. SC FOR IT

WRIT PETITION NO: 37805 OF 2025

Between:

Syeda Raisa Begum, W/o. Khaja Mohammed Iradat Ullah Siddiqul, Aged about 47 years, Occ. Homemaker, R/o. Plot no.5, Kohinoor Enclave, Alkapoor Road, Neknampur. Rajendra Nagar Mandal, Hyderabad-500089 Telangana, India PAN:BJEPB0318L, 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, Ward 14(1), Hyderabad/ IT 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. 13.04.2022 vide DIN No. ITBA/AST/S/148_1/2022-23/1042738044(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 22.02.2024, DIN. ITBA/AST/S/147/2023-24/1061343295(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 22.02.2024, DIN. ITBA/AST/S/147/2023-24/1061343295(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 theorder passed by the 1St Respondent u/s. 147 r.w.s 144 read with section 144B of the Income-tax Act Date of Order 22.02.2024, DIN:ITBA/AST/S/147/2023-24/1061343295(1) for the Assessment Year 2015-16and stay of Demand notice under section 156 Dated. 22.02.2024 vide DIN No. ITBA/AST/S/156/2023-24/1061343327(1) for the Assessment Year 2015-16, pending disposal of the writ petition.

Counsel for the Petitioner: SRI THANNERU CHAITANYA KUMAR

Counsel for the Respondent No.3: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.1&2: Ms. B.SAPNA REDDY, Sr. SC FOR IT

WRIT PETITION NO: 37997 OF 2025

Between:

M/s. The Large Sized Cooperative Society Limited, rep. by its Secretary, Mr. Pitla Shivaji, Pothangal, Kotagiri, Nizamabad-503 207.

...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. Commissioner of Income Tax, Appeal, ADDL/JCIT (A)-10, Mumbai.
3. Income Tax Officer, Ward-1, Aayakar Bhavan, 6-2-156/3, Subhash Nagar, Nizamabad-503 002.

4. Income Tax Officer, Ward - 7(1), Signature Towers, Serilingampally (M), Hyderabad-500 084.
5. 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.
6. 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 to set-aside penalty order under Section 271F dated 07.09.2022, Section 271(1)(c) dated 19.09.2022 and Section 271B dated 20.09.2022 and confirmed in appeal by the 2nd Respondent vide appellate order dated 6.8.2025 as being in violation of the faceless assessment procedure prescribed by the Government of India and falling foul of the judgement of this Hon'ble Court in WP.25903 of 2022. The assessment order levying income tax corresponding to the impugned penalty has already been set-aside by this Hon'ble Court in Writ Petition No.31894 on 11.11.2025.

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 grant interim stay of all further proceedings pursuant to the impugned penalty order as rectified by order dated03.02.2023 for the assessment year 2016-17, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI S.VIJAY ADITHYA

Counsel for the Respondent No.1 to 5: Ms. J.SUNITHA, Sr. SC FOR IT

Counsel for the Respondent No.6: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 38380 OF 2025

Between:

Amin Bhai Shokat Mardhani, S/o Shokat Mardhani Aged about 49 years, Occ. Business 2-4-46/I/220, Happy Homes Upparpally, Rajendra Nagar Hyderabad-500048

...PETITIONER

AND

1. Income Tax Officer, Circle - 8(1), Hyderabad Signature Towers, Kondapur Hyderabad- 500084
2. The Principal Chief Commissioner of Income Tax, AP & TS, 10th Floor, C-Block, I.T.Towers, 10-2-3, A.C.Guards, Hyderabad -500004
3. Assessment Unit, National Faceless Assessment Centre, Income Tax Department, 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 a writ, order or direction, more particularly one in the nature of Writ of Mandamus, declaring the Assessment Order dated 01/02/2024 passed by the 3rd respondent u/s 147 r/w section 144B of the Income Tax Act for A.Y. 2017-18 vide DIN No. ITBA/AST/S/147/2023-24/1060380928(1) and the notice u/s 148 dated 30/03/2023 vide DIN No.ITBA/AST/S/148_1/2022-23/1051710657(1), issued by the JAO (1st Respondent) instead of FAO (3rd Respondent) as void, illegal 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 dated 01.02.2024 passed by the 3rd respondent u/s 147 r/w section 144B of the Income Tax Act for A.Y 2016-17 vide DIN No. ITBA/AST/S/147/2023-24/1060380928(1), pending disposal of the writ petition.

Counsel for the Petitioner: SRI PARIKSHITH KUTUR

Counsel for the Respondents: Ms. J.SUNITHA, Sr. SC FOR IT

WRIT PETITION NO: 38402 OF 2025

Between:

Amin Bhai Shokat Mardhani, S/o Shokat Mardhani, Aged about 49 years, Occ Business, 2-4-46/I/220, Happy Homes Upparpally, Rajendra Nagar Hyderabad-500048

...PETITIONER

AND

1. Income Tax Officer Circle - 8(1), Hyderabad Signature Towers, Kondapur Hyderabad- 500084
2. The Principal Chief Commissioner of Income Tax, AP & TS, 10th Floor, C-Block, I.T. Towers, 10-2-3, A. C. Guards, Hyderabad -500004
3. Assessment Unit, National Faceless Assessment Centre Income Tax Department, 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 a writ, order or direction, more particularly one in the nature of Writ of Mandamus, declaring the Assessment Order dated 09.05.2023 passed by the 3rd respondent u/s 147 r/w section 144B of the Income Tax Act for A.Y. 2013-14 vide DIN No. ITBA/AST/S/147/2023-24/1052673432(1) and the notice u/s 148 dated 31.07.2022 vide DIN No. ITBA/AST/M/148_1/2022-23/ 1044376940(1), issued by the JAO (1st Respondent) instead of FAO (3rd Respondent) as void, illegal 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 dated 09.05.2023 passed by the 3rd respondent u/s 147 r/w section 144B of the Income Tax Act for A.Y 2013-14 vide DIN No. ITBA/AST/S/147/2023-24/1052673432(1) and may pass such other order(s) as the Hon'ble Court deems fit and proper in the interests of substantial justice, as otherwise the Petitioner would be put to irreparable loss and serve injury.

Counsel for the Petitioner: SRI PARIKSHITH KUTUR

Counsel for the Respondents: Ms. J.SUNITHA, Sr. SC FOR IT

WRIT PETITION NO: 38404 OF 2025

Between:

Renukadevi Vennam, W/o. Late Laxmi Narayana, aged 64 years, Occ. Housewife, R/o. H.No. 7-1-227/228, Maruthi Nagar, Monda Market, Secunderabad - 500 003, 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 Cheif 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,

a. the order passed by the 1st Respondent, u/s 147 r/w Sec. 144B of the Income Tax Act, 1961, dated 12.01.2024, bearing DIN and Notice No.. ITBA/AST/S/147/2023-24/1059678152(1), for the Assessment Year 2016 - 17 and

b. the consequential penalties, levied u/s 271F and 271(1)(c) of Income Tax Act, 1961, dated 04/06/2024 and 11.06.2024 vide DIN. Nos. ITBA/PNL/F/271F/2024-25/1065381876, ITBA/PNL/F/271(1)(c)/2024-25/1065540399(1),

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 17.08.2023, bearing DIN and Notice No. ITBA/AST/S/148_1/2022-23/1050900035(1), for the Assessment 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, Sr. SC FOR IT

WRIT PETITION NO: 38405 OF 2025

Between:

PACS Srirangapur, 9-13, Opp ZP High School, Srirangapur Village, Pebbair Mandal, Wanaparthy-509120, T.S. Rep., by its Chief Executive Officer, Sri A. Shiva Kumar, S/o. Sri A. Rama Swamy

...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, DEO Office Road, Mahabubnagar - 509001, T.S.

...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 issued by the 2nd Respondent dated 12.04.2024 issued under section 148 of the Act with DIN & Notice No.ITBA/AST/S/148/2024-25/1064051771(1) for the assessment year 2020-21, as being without jurisdiction, 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 u/s.148 of the Act by 2nd Respondent dated 12.04.2024 for the assessment year 2020-21, pending disposal of the writ petition.

Counsel for the Petitioner: SRI A.V.RAGHU RAM

Counsel for the Respondents: SRI K.SUDHAKAR REDDY, Sr. SC FOR IT

WRIT PETITION NO: 38415 OF 2025

Between:

Chandravathi Parchuri, D/o. M.Subba Rao, Aged about 64 years, Occ-Business, 8-2-293/82/J-111/9, P.no 9-111, R.No.77 Jubilee hills, Hyderabad 500033, Telangana

...PETITIONER

AND

1. The Principal Chief Commissioner, Income Tax, AP & TS, AC Guards, Hyderabad, T.G.
2. 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.
3. The Deputy Commissioner of Income Tax, Circle- 8(1), Hyderabad Signature Towers 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 Order or Direction more particularly one in the nature of MANDAMUS, declaring the Orders dated 01/04/2022 with DIN and Notice No. ITBA/AST/F/148A/2022-23/ 1042412983(1) passed by the 3rd Respondent for the Assessment year 2015- 2016 as being illegal, arbitrary, Without jurisdiction, bad in Law and violative of CBDT Circular No. 18/2022 dated 29/03/2022 and provisions of Section 151A of the Act, consequently set aside the notice under section 148 dated 04/04/2022, Assessment Order dated 22/03/2024 with DIN. ITBA/AST/S/147/2023-24/1063181004(1) under section 147 r.w.s 144 r.w.s 144B of the Income Tax Act, 1961 and penalty orders dated 26/09/2024 and

16/10/2025, Under Section 147 r.w.s 144 r.w.s 144B, u/s. 271F and u/s. 271(1)(c).

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 direction to grant stay on any further proceedings, pending disposal of the writ petition.

Counsel for the Petitioner: SRI PARIKSHITH KUTUR

Counsel for the Respondents: Ms. J.SUNITHA, Sr. SC FOR IT

WRIT PETITION NO: 38417 OF 2025

Between:

Mardhani Shokat Bhai, S/o Habeeb Bhai, Aged about 72 years, Occ-Business, 2-4-46/I/220, Happy Homes, Upparpally, Rajendra Nagar, Hyderabad-500048

...PETITIONER

AND

1. Income Tax Officer, Circle - 8(1), Hyderabad, Signature Towers, Kondapur Hyderabad- 500084
2. The Principal Chief Commissioner of Income Tax, AP & TS, 10th Floor, C-Block, I.T.Towers, 10-2-3, A.C.Guards, Hyderabad -500004
3. Assessment Unit, National Faceless Assessment Centre, Income Tax Department, 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 a writ, order or direction, more particularly one in the nature of Writ of Mandamus, declaring the Assessment Order dated 26.03.2024 passed by the 3rd respondent u/s 147 r/w section 144B of the Income Tax Act for A.Y. 2016-17 vide DIN No. ITBA/AST/S/147/2023-24/1063392598(1) and the notice u/s 148 dated 25.03.2023 vide DIN No. ITBA/AST/S/148_1/2022-23/1051303225(1), issued by the JAO (1st Respondent) instead of FAO (3rd Respondent) as void, illegal 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 dated 26.03.2024 passed by the 3rd respondent u/s 147 r/w section 144B of the Income Tax Act for A.Y 2016-17 vide DIN No. ITBA/AST/S/147/2023-24/1063392598(1) and may pass such other order(s) as the Honorable Court deems fit and proper in the interests of substantial justice, as otherwise the Petitioner would be put to irreparable loss and serve injury.

Counsel for the Petitioner: SRI PARIKSHITH KUTUR

Counsel for the Respondents: Ms. J.SUNITHA, Sr. SC FOR IT

WRIT PETITION NO: 38470 OF 2025

Between:

Kotra Bharath Kumar, S/o. K. Venkateshwarlu, Aged about 39years, Occ Business, 21-170 Jadcherla, Girls Collage Road Jadcherla, Mahabubnagar, 509301, Telangana, India

...PETITIONER

AND

1. The Principal Chief Commissioner, Income Tax, AP and TS, AC Guards, Hyderabad, T.G.
2. 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.
3. The Deputy Commissioner of Income Tax, Circle- 8(1), Hyderabad Signature Towers, 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 Order or Direction more particularly one in the nature of MANDAMUS, declaring the notice dated 30-03-2024 with DIN & Notice No. ITBA/AST/S/ 148_1/2023- 24/1063729978(1) passed by the 3rd Respondent for the Assessment year 2020-2021 as being illegal, arbitrary, Without jurisdiction, bad in Law and violative of CBDT Circular No. 18/2022 dated 29-03-2022 and provisions of Section 151A of the Act, consequently set aside the notice under section 148 dated 30-03-2024, Assessment Order dated 09-01-2025 with DIN. ITBA/AST/S/147/2024-25/1072035336(1) under section 147 r.w.s 144 r.w.s 144B of the Income Tax Act, 1961 and penalty orders dated 23-07-2025 & 25-07-2025, Under Section 272A(1)(d) & 271AAC(1).

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 direction to grant stay on any further proceedings, pending disposal of the writ petition.

Counsel for the Petitioner: SRI PARIKSHITH KUTUR

Counsel for the Respondents: Ms. J.SUNITHA, Sr. SC FOR IT

WRIT PETITION NO: 38491 OF 2025

Between:

Vidyasagar Parchuri, S/o. P.V. Narsaiah, Aged about 68years, Occ. Business, 8-2-293/82/j-111/9, P.No.9-111, R.No.77 Jubilee hills, Hyderabad 500033, Telangana

...PETITIONER

AND

1. The Principal Chief Commissioner, Income Tax, AP and TS, AC Guards, Hyderabad, T.G.
2. 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.
3. The Deputy Commissioner of Income Tax, Circle- 8(1), Hyderabad Signature Towers 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 Order or Direction more particularly one in the nature of MANDAMUS, declaring the Orders dated 07-04-2022 with DIN & Notice No. ITBA/AST/F/148A/2022-23/1042610841(1) passed by the 3rd Respondent for the Assessment year 2015-2016 as being illegal, arbitrary, Without jurisdiction, bad in Law and violative of CBDT Circular No. 18/2022 dated 29-03-2022 and provisions of Section 151A of the Act, consequently set aside the notice under section 148 dated 07-04-2022, Assessment Order dated 28-03-2024 with DIN. ITBA/AST/S/147/2023-24/1063580577(1) under section 147 r.w.s 44B of the Income Tax Act, 1961 and penalty orders dated 12.06.2024, Under Section 271(1)(b), 271F.

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 direction to grant stay on any further proceedings, pending disposal of the writ petition.

Counsel for the Petitioner: SRI PARIKSHITH KUTUR

Counsel for the Respondents: Ms. J.SUNITHA, Sr. SC FOR IT

WRIT PETITION NO: 38537 OF 2025

Between:

Hari krishna Prasad Banka, S/o. Sri Ramulu about 61 years, Occ. Business, Flat No. 208, H. No. 1-2-524/A, Sagar Apartments, Domalguda, Hyderabad - 500029, Telangana.

...PETITIONER

AND

Assistant Commissioner Of Income Tax, Circle- 13(1), Hyderabad, Aaykar Bhawan, Opp. L.B. Stadium, Basheerbagh, Hyderabad - 500004, TS. Email:Hyderabad.ITO13.1@incometax.gov.in

...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 one in the nature of Writ of Mandamus, declaring the notice u/s/48 dated 28/03/2024 vide DIN No.ITBA/AST/S/148_1/2023- 24/1063566534(1) issued by the JAO (Respondent) instead of Faceless Assessing Officer (FAO) for A.Y. 2020-21 as void, illegal and contrary to the provisions of Income-tax Act and contrary to the Constitutional Provisions including 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 ail further proceedings pursuant to the notice u/s 148 dated 25/03/2023 vide DIN No. ITBA/AST/S/148_1/2022-23/1051306583(1) issued by the 1st Respondent (JAO) instead of Faceless Assessing Officer (FAO) for A.Y. 2016-17, pending disposal of the subject writ petition.

Counsel for the Petitioner: SRI T.V.L.NARASIMHA RAO

Counsel for the Respondent: SRI K.SUDHAKAR REDDY, Sr. SC FOR IT

WRIT PETITION NO: 38559 OF 2025

Between:

Mardhani Shokat Bhai, S/o Habeeb Bhai, Aged about 72 years, Occ. Business, 2-4-46/I/220, Happy Homes Upparpally, Rajendra Nagar Hyderabad-500048

...PETITIONER

AND

1. Income Tax Officer Circle - 8(1), Hyderabad Signature Towers, Kondapur Hyderabad- 500084
2. The Principal Chief Commissioner of Income Tax, AP and TS, 10th Floor, C-Block, I.T.Towers, 10-2-3, A.C.Guards, Hyderabad -500004
3. Assessment Unit, National Faceless Assessment Centre Income Tax Department, 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 a writ, order or direction, more particularly one in the nature of Writ of Mandamus, declaring the Assessment Order dated 28.04.2023 passed by the 3rd respondent u/s 147 r/w section 144B of the Income Tax Act for A.Y. 2015-16 vide DIN No. ITBA/AST/S/147/2023-24/1052516142(1) and the notice u/s 148 dated 30.07.2022 vide DIN No. ITBA/AST/M/148_1/2022-23/1044376638(1), issued by the JAO (1st Respondent) instead of FAO (3rd Respondent) as void, illegal 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 dated 28.04.2023 passed by the 3rd respondent u/s 147 r/w section 144B of the Income Tax Act for A.Y 2015-16 vide DIN No. ITBA/AST/S/147/2023-24/1052516142(1) and - may pass such other order(s) as the Hon'ble Court deems fit and proper in the interests of substantial justice, as otherwise the Petitioner would be put to irreparable loss and serve injury.

Counsel for the Petitioner: SRI PARIKSHITH KUTUR

Counsel for the Respondents: Ms. J.SUNITHA, Sr. SC FOR IT

WRIT PETITION NO: 38572 OF 2025

Between:

Mr. Kasireddy Venkat Reddy, 8-1-19/5/2, Raghavendra Nagar, Road No.2, Karmanghat, Rangareddy-500079, 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-13(1), Ayakar Bhavan. Opposite LB Stadium, Basheerbagh, Hyderabad-500004. 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 26/09/2025, bearing DIN. ITBA/AST/S/147/2025-26/1081239680(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 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 26/09/2025, bearing DIN. ITBA/AST/S/147/2025-26/1081239680(1) for the Assessment Year 2020-21 pending disposal of the above Writ Petition.

Counsel for the Petitioner: SRI PATURI RAMA KRISHNA

Counsel for the Respondents: Ms. BOKARO SAPNA REDDY, Sr. SC FOR IT

WRIT PETITION NO: 38579 OF 2025

Between:

Mardhani Shokat Bhai, S/o Habeeb Bhai, Aged about 72 years, Occ. Business, 2-4-46/I/220, Happy Homes Upparpally, Rajendra Nagar, Hyderabad-500048

...PETITIONER

AND

1. Income Tax Officer Circle - 8(1), Hyderabad Signature Towers, Kondapur Hyderabad- 500084
2. The Principal Chief Commissioner of Income Tax, AP and TS, 10th Floor, C-Block, I.T.Towers, 10-2-3, A.C.Guards, Hyderabad -500004
3. Assessment Unit, National Faceless Assessment Centre Income Tax Department, 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 a writ, order or direction, more particularly one in the nature of Writ of Mandamus, declaring the Assessment Order dated 26.04.2023 passed by the 3rd respondent u/s 147 r/w section 144B of the Income Tax Act for A.Y.

2017-18 vide DIN No. ITBA/AST/S/147/2023-24/1052372814(1) and the notice u/s 148 dated 30.07.2022 vide DIN No.ITBA/AST/M/148_1/2022-23/1044357292(1), issued by the JAO (1st Respondent) instead of FAO (3rd Respondent) as void, illegal 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 dated 26.04.2023 passed by the 3rd respondent u/s 147 r/w section 144B of the Income Tax Act for A.Y 2017-18 vide DIN No. ITBA/AST/S/147/2023-24/1052372814(1) and may pass such other order(s) as the Hon'ble Court deems fit and proper in the interests of substantial justice, as otherwise the Petitioner would be put to irreparable loss and serve injury.

Counsel for the Petitioner: SRI PARIKSHITH KUTUR

Counsel for the Respondents: Ms. J.SUNITHA, Sr. SC FOR IT

WRIT PETITION NO: 38609 OF 2025

Between:

Mardhani Shokat Bhai, S/o Habeeb Bhai, Aged about 72 years, Occ. Business, 2-4-46/I/220, Happy Homes Upparpally, Rajendra Nagar Hyderabad-500048

AND **...PETITIONER**

1. Income Tax Officer Circle - 8(1), Hyderabad Signature Towers, Kondapur Hyderabad- 500084
2. The Principal Chief Commissioner of Income Tax, AP and TS, 10th Floor, C-Block, I.T.Towers, 10-2-3, A.C.Guards, Hyderabad -500004
3. Assessment Unit, National Faceless Assessment Centre Income Tax Department, 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 a writ, order or direction, more particularly one in the nature of

Writ of Mandamus, declaring the Assessment Order dated 05.05.2023 passed by the 3rd respondent u/s 147 r/w section 144B of the Income Tax Act for A.Y. 2013-14 vide DIN No. ITBA/AST/S/147/2023-24/1052616160(1) and the notice u/s 148 dated 30.07.2022 vide DIN No.ITBA/AST/M/148_1/2022-23/1044376615 (1) issued by the JAO (1St Respondent) instead of FAO (3rd Respondent) as void, illegal 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 dated 05.05.2023 passed by the 3rd respondent u/s 147 r/w section 144B of the Income Tax Act for A.Y 2013-14 vide DIN No. ITBA/AST/S/147/2023-24/1052616160(1) and may pass such other order(s) as the Hon'ble Court deems fit and proper in the interests of substantial justice, as otherwise the Petitioner would be put to irreparable loss and serve injury.

Counsel for the Petitioner: SRI PARIKSHITH KUTUR

Counsel for the Respondents: Ms. J.SUNITHA, Sr. SC FOR IT

WRIT PETITION NO: 38694 OF 2025

Between:

Vinod Agarwal, Flat 702, G (Jade) Block Rainbow Vista Rock Garden Green Hills Road, Opp. IDL Factory Moosapet, Hyderabad, Telangana - 500037

...PETITIONER

AND

1. Assistant Commissioner of Income Tax, Central Circle - 3(1), Hyderabad Aayakar Bhavan, Opp. LB Stadium Basheerbagh, Hyderabad, Telangana - 500004
2. Central Board of Direct Taxes, Central Secretariat, North Block, New Delhi - 110001 Represented by 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. 148 of the Act vide DIN and Notice No ITBA/AST/S/148_1/2024-25/1066839918(1) dated 19.07.2024 issued by Respondent No. 1 in Exhibit P1

(b) Assessment Order u/s. 147 of the Act bearing DIN and Order No. ITBA/AST/S/147/2025-26/1082909415(1) dated 21.11.2025 passed by Respondent No. 1 in Exhibit P2 and

(c) Notice u/s. 271AAC of the Act vide DIN and Notice No ITBA PNL/S/271AAC(1)/2025-26/1082923055(1) dated 24.11.2025 issued by Respondent No. 1 in Exhibit P3

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/147/2025-26/ 1082909415(1) dated 21.11.2025 u/s. 147 r.w.s. 144 of the Act passed by Respondent No. 1 in Exhibit P2 and the Notice u/s. 271AAC of the Act vide DIN Notice No ITBA/PNL/S/271AAC(1)/2025- 26/1082923055(1) dated 24.11.2025 issued by Respondent No. 1 in Exhibit P3 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: SRI N.PRAVEEN REDDY, Sr. SC FOR IT

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WRIT PETITION NO: 38790 OF 2025

Between:

Poonam Agarwal, Flat 702, G (Jade) Block Rainbow Vista Rock Garden Green Hills Road, Opp. IDL Factory Moosapet, Hyderabad, Telangana - 500037

...PETITIONER

AND

1. Assistant Commissioner of Income Tax, Central Circle - 3(1), Hyderabad Aayakar Bhavan, Opp. LB Stadium Basheerbagh, Hyderabad, Telangana - 500004
2. Central Board of Direct Taxes, Central Secretariat, North Block, New Delhi - 110001 Represented by 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. 148 of the Act vide DIN & Notice No- ITBA/AST/S/148_1/2024-25/1066839919(1) dated 19.07.2024 issued by Respondent No. 1 in Exhibit P1

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/148_1/2024-25/1066839919(1) dated 19.07.2024 in Exhibit P1, pending disposal of the writ petition.

Counsel for the Petitioner: SRI SANTOSH SAGAR KAPILAVAI

Counsel for the Respondents: SRI N.PRAVEEN REDDY, Sr. SC FOR IT

WRIT PETITION NO: 38817 OF 2025

Between:

Sudhir Kumar Gupta, Flat 204, Sri Surya Heights, Gayatri Nagar, Borabanda, Hyderabad, Telangana - 500018

...PETITIONER

AND

1. Assistant Commissioner of Income Tax, Central Circle - 3(1), Hyderabad Aayakar Bhavan, Opp. LB Stadium Basheerbagh, Hyderabad, Telangana - 500004
2. Central Board of Direct Taxes Central Secretariat, North Block, New Delhi - 110001 Represented by 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. 148 of the Act vide DIN and Notice No. TBA/AST/S/148_1/2024-25/1066839926(1) dated 19.07.2024 issued by Respondent No. 1 in Exhibit P1,

b. Assessment Order u/s. 147 of the Act bearing DIN and Order No. ITBA/AST/S/147/2025-26/1082894274(1) dated 21.11.2025 passed by Respondent No. 1 in Exhibit P2, and

c. Notice u/s. 271AAC of the Act vide DIN and Notice No. ITBA/PNL/S/271AAC(1)/2025-26/1082922977(1) dated 24.11.2025 issued by Respondent No. 1 in Exhibit P3

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 and Order No. ITBA/AST/S/147/2025-26/1082894274(1) dated 21.11.2025 u/s. 147 r.w.s.144 of the Act passed by Respondent No. 1 in Exhibit P2 and the Notice u/s. 271AAC of the Act vide DIN and Notice No. ITBA/PNL/S/271AAC(1)/2025-26/1082922977(1) dated 24.11.2025 issued by Respondent No. 1 in Exhibit P3 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, would suffer irreparable hardship if coercive recovery is continued, w, 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: SRI N.PRAVEEN REDDY, Sr. SC FOR IT

WRIT PETITION NO: 38960 OF 2025

Between:

Thikka Reddy Palakurthi, S/o Narayana Reddy, Aged about 58 years, Occupation Business, R/o H.No. 8-2-684/III/12, Bhavani Nagar, Road No. 12, Banjara Hills S.O, Khairatabad, Hyderabad, Telangana-500034.

...PETITIONER

AND

1. The DC/ACIT Circle - 5(1), Hyderabad, IT Tower, AC Guards, Masab Tank, Hyderabad, Telangana-500004
2. The Principal Chief Commissioner of Income Tax AP and TS, 10th Floor, C-Block, I.T. Towers, 10-2-3, A.C. Guards, Hyderabad-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. 15.01.2024 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/147/2023-24/1059700451(1), consequent to the order passed u/s 148A(d) dt. 27.03.2023 vide DIN No. ITBA/AST/F/148A/2022-23/1051424257(1) and the notice u/s 148 dt. 27.03.2023 vide DIN No. ITBA/AST/S/148_1/2022-23/1051424653(1) issued by the JAO(1st respondent) instead of FAO(3rd respondent) that too based on the incorrect information, and consequential penalty orders passed vide order u/s 271F of the Act dt. 14.06.2024 and order u/s 271(1)(c) of the Act dt. 14.06.2024, 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. 15.01.2024 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/147/2023-24/1059700451(1) and the Penalty orders, pending disposal of the writ petition.

Counsel for the Petitioner: SRI DUNDU MANMOHAN

Counsel for the Respondents: SRI K.SUDHAKAR REDDY, Sr. SC FOR IT

WRIT PETITION NO: 39006 OF 2025

Between:

Baby Kumari Ramineni, D/o Krishna Murthy Ramineni, Aged about 72 years, Occupation. Retired Bank Employee, 1-36-/rp/s/701, Reliance Paradise, Kondapur B.O, Serilingampally, K.V. Ranga Reddy, Telangana-500084.

...PETITIONER

AND

1. The Income Tax Officer Ward 13(3), Hyderabad, Aaykar Bhawan, OPP. LB Stadium, Basheer Bagh, Hyderabad, Telangana-500004.
2. 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 notice u/s 148 dt. 31/03/2025 vide DIN No. ITBA/AST/S/148_1/2024-25/1075355629(1) issued by the JAO(1st respondent) instead of Faceless Assessing Officer(FAO)(2nd respondent) for A.Y.2021-22, 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. 31/03/2025 vide DIN No. ITBA/AST/S/148_1/2024-25/1075355629(1) issued by the JAO(1st respondent) instead of Faceless Assessing Officer(FAO)(2nd respondent) for A.Y. 2021-22, and may pass such other order(s) as the Hon'ble Court deems fit and proper in the interests of substantial justice, as otherwise the Petitioner would be put to irreparable loss and severe injury.

Counsel for the Petitioner: SRI DUNDU MANMOHAN

Counsel for the Respondents: SRI K.SUDHAKAR REDDY, Sr. SC FOR IT

WRIT PETITION NO: 39062 OF 2025

Between:

Paras Collins Distilleries Private Limited, Rep. by its Managing Director - Thikka Reddy Palakurthi, Survey No. 662 and 663, Shamshabad, Hyderabad, Telangana-501218.

...PETITIONER

AND

1. The DC/ ACIT Circle - 5(1), Hyderabad, IT Tower, AC Guards, Masab Tank, Hyderabad, Telangana-500004.
2. The Principal Commissioner of Income Tax- 4, Hyderabad, I.T. 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.

...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. 20.03.2024 passed by the respondent u/s 147 r.w.s 144B of the Income-tax Act for A.Y. 2018-19 vide DIN No. ITBA/AST/S/147/2023-24/1063027345(1), consequent to the order passed u/s 148A(d) dt. 07.04.2022 vide DIN No. ITBA/AST/F/148A/2022-23/1042643056(1) and the notice u/s 148 dt. 07.04.2022 vide DIN No. ITBA/AST/S/148_1/2022-23/1042643788(1) issued by the JAO(1st 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 pursuant to the Assessment Order dt. 20.03.2024 passed by the 3rd respondent u/s 147 r.w.s 144B of the Income-tax Act for A.Y. 2018-19 vide DIN No. ITBA/AST/S/147/2023-24/1063027345(1), pending disposal of the writ petition.

Counsel for the Petitioner: SRI DUNDU MANMOHAN

Counsel for the Respondents: SRI K.SUDHAKAR REDDY, Sr. SC FOR IT

WRIT PETITION NO: 39093 OF 2025

Between:

Alluri Dharani, W/o Alluri Venu Gopala Raju, aged about 45 years, Occ. Business, D.No.5-109/6/3, Chandram Palem, Opposite Durga Theatre, Mathuravada, Visakhapatnam - 530048.

...PETITIONER

AND

1. The Income Tax Officer, Ward - 9(1), Hyderabad IT Towers, AC Guards, Masab Tank, Hyderabad - 500004 Email: hyderabad.it09.1@incometax.gov.in
2. The Income Tax Officer, Ward- 13(1), Hyderabad, Aaykar Bhawan, Opp. L.B. Stadium, Basheerbagh, Hyderabad - 500004, TS. Email: Hyderabad.ITO13.1@incometax.gov.in

...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 one in the nature of

Writ of Mandamus, declaring the notice u/s 148 dated 25.03.2023 vide DIN No. ITBA/AST/S/148_1/2022-23/1051306583(1) issued by the JAO (1st Respondent) instead of Faceless Assessing Officer (FAO) for A.Y. 2016-17 as void, illegal and contrary to the provisions of Income-tax Act and contrary to the Constitutional Provisions including 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 dated 25.03.2023 vide DIN No.ITBA/AST/S/148_1/2022-23/1051306583(1) issued by the 1st Respondent (JAO) instead of Faceless Assessing Officer (FAO) for A.Y. 2016-17, pending disposal of the subject writ petition.

Counsel for the Petitioner: SRI T.V.L.NARASIMHA RAO

Counsel for the Respondents: SRI K.SUDHAKAR REDDY, Sr. SC FOR IT

WRIT PETITION NO: 39122 OF 2025

Between:

Thikka Reddy Palakurthi, S/o Narayana Reddy, Aged about 58 years, Occupation Business, R/o H.No. 8-2-684/III/12, Bhavani Nagar, Road No. 12, Banjara Hills S.O, Khairatabad, Hyderabad, Telangana-500034

...PETITIONER

AND

1. The DC/ACIT Circle - 5(1), Hyderabad, IT Tower, AC Guards, Masab Tank, Hyderabad, Telangana-500004.
2. The Principal Chief Commissioner of Income Tax AP and TS, 10th Floor, C-Block, I.T. Towers, 10-2-3, A.C. Guards, Hyderabad-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. 24.01.2024 passed by the 3rd respondent u/s 147 r.w.s 144/144B of the Income-tax Act for A.Y. 2015-16 vide DIN No. ITBA/AST/S/147/2023-24/1060046804(1), consequent to the order passed u/s 148A(d) dt. 13.04.2022 vide DIN No. ITBA/AST/F/148A/2022-23/1042730686(1) and the notice u/s 148 dt. 13.04.2022 vide DINNo. ITBA/AST/S/148-1/2022-23/1042730866(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 271(1)(b) of the Act dt. 14.06.2024 and order u/s 271(1)(c) of the Act dt. 14.06.2024, 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. 24.01.2024 passed by the 3rd respondent u/s 147 r.w.s 144/144B of the Income-tax Act for A.Y. 2015-16 vide DIN No. ITBA/AST/S/147/2023-24/1060046804(1) and the Penalty orders, pending disposal of the writ petition.

Counsel for the Petitioner: SRI DUNDU MANMOHAN

Counsel for the Respondents: SRI K.SUDHAKAR REDDY, Sr. SC FOR IT

WRIT PETITION NO: 39668 OF 2025

Between:

Mr Mohammad Sami Ullah, S/o. Mr. Mohd Sadullah, Aged about 37 years, Occupation Business, 9-11-172, Mustaidpura Street, 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 - 503002.

...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 & NOTICE No.ITBA/AST/S/148_1/2024-25/1067834599(1) as being without jurisdiction, arbitrary, illegal, bad in law, void ab initio, apart from being violative of provisions of section 148A & 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, pending disposal of the writ petition.

Counsel for the Petitioner: SRI A.V.RAGHU RAM

Counsel for the Respondents: Ms. J.SUNITHA, Sr. SC FOR IT

WRIT PETITION NO: 39669 OF 2025

Between:

Mr. Mohammed Obedullah, S/o. Mr. Mohd Sadullah, Aged about 46 years, Occupation- Business, 9-11-87, Mustaidpura, 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 - 503002.

...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 & NOTICE No.ITBA/AST/S/148_1/2024-25/1067834523(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, pending disposal of the writ petition.

Counsel for the Petitioner: SRI A.V.RAGHU RAM

Counsel for the Respondents: Ms. J.SUNITHA, Sr. SC FOR IT

WRIT PETITION NO: 39796 OF 2025

Between:

Tharsingh Kethavath, Son of Munyanaik Kethavath, Aged about 58 years, Occ, Business, H.No.4 9 774/44B, Yellareddy Colony, Bagh Hayath Nagar, Hyderabad, Telangana-501510.

...PETITIONER

AND

1. Assessment Unit, Income Tax Department, National e-Assessment Center, Room No.401, 2ndFloor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi-110 003.
2. Income Tax Officer, Ward - 15(1), IT Towers, AC Guards, Masab Tank, Hyderabad, Telangana-500004.
3. Commissioner of Income tax (Appeals), National Faceless Appeal Centre (NFAC), C-Block, 4th Floor, S P M Civic Centre, New Delhi - 110001.
4. Principal Chief Commissioner of Income Tax, Andhra Pradesh and Telangana, Hyderabad 10-2-3, Room No.922, 9th Floor, EV Block, ITTowers, AC Guards, Hyderabad-500 004.
5. 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 01/03/2023, Order under Section 148A(d) dated 25/03/2023 and Notice under Section 148 of the Income Tax Act, 1961, dated 27/03/2023, passed by 2nd Respondent for the assessment year 2016-17 asbeing 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 subsequent proceedings in order under Section 147 dated 22/03/2024 issued by the 1st Respondent and proceedings under Section 250 dated 25/08/2025 issued by the 3rd Respondent for the assessment year 2016-17as being without Jurisdiction, arbitrary, illegal, bad 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 01/03/2023, order under Section 148A(d) dated 25/03/2023 and notice under Section 148 dated 27/03/2023 issued by the 2nd Respondent, under Section 147 read with Sections 144 and 144B of the Income Tax Act, 1961 for the assessment year 2016-17 subsequent proceedings in order under Section 147 dated 22/03/2024 issued by the 1st Respondent and order under Section 250 dated 25/08/2025, 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 No.1 to 4: SRI K SUDHAKAR REDDY,
Sr. SC FOR IT

Counsel for the Respondent No.5: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 39812 OF 2025

Between:

Sri Kala Cherukuru, W/o. Cherukuru Srinivasa Rao, Aged about 50 years, Occ Homemaker, R/o 18-120/2 Road No.5 Kamala Nagar, DilsukhNagar, Rangareddy 500060 Telangana, India PAN BBVPC7299E, 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 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 by the 2nd Respondent u/s. 148 of the Act, dt.19.06.2025 with DIN No ITBA/AST/S/148_1/2025- 26/1077216023(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 (l)(g) and 265 of constitution of India, apart from being violative of provisions of section l48A 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.19.06.2025 with DIN No ITBA/AST/S/148_1/2025-26/1077216023(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.19.06.2025 with DIN No: ITBA/AST/S/148_1/2025-26/1077216023(1) for the Ay. 2021-22, pending disposal of the writ petition.

Counsel for the Petitioner: SRI THANNERU CHAITANYA KUMAR

Counsel for the Respondent No.1 & 2: SRI K.SUDHAKAR REDDY,
Sr. SC FOR IT

Counsel for the Respondent No.3: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 39818 OF 2025

Between:

Primary Agricultural Cooperative Credit Society Limited, PACS Building, Yacharam, Rangareddy District - 501509. Rep., by its Secretary, Sri Mummadi Nagaraju, S/o. Sri Mummadi Krishnaiah

...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), 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 23.03.2023 issued by 2nd Respondent under section 148 of the Act with DIN and NOTICE No.ITBA/AST/S/148_1/2022-23/1051196916(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 23.03.2023, the assessment order passed by 1st Respondent under section 147 r.w.s 144 r.w.s 144B of the Act, dt.14.02.2024, penalty orders passed u/s.271(1)(c) of the Act, dt.27.08.2024, u/s.271(1)(b) of the Act, dt.27.08.2024 and 271F of the Act, dt.27.08.2024 for asst. year 2016-17.

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 collection of tax and penalty demand raised by 1st Respondent for the Ay.2016-17, pending disposal of the writ petition.

Counsel for the Petitioner: SRI A.V.RAGHU RAM

Counsel for the Respondents: SRI K.SUDHAKAR REDDY, Sr. SC FOR IT

WRIT PETITION NO: 39826 OF 2025

Between:

Mr. Zia Urrahman Khan, S/o. Mr. Mohammed Inayath Ullaha Khan, Aged about 48 years, Occupation. Business, 9-12-187, Ahmedpura Colony, 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 - 503002.

...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, specially one in the nature of WRIT OF MANDAMUS holding that the notice dated 27.08.2024 issued by 2ndRespondent under section 148 of the Act with DIN & NOTICE No.ITBA/AST/S/148_1/2024-25/1068010558(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 27.08.2024 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 27.08.2024 for the assessment year 2018-19, pending disposal of the writ petition.

Counsel for the Petitioner: SRI A.V.RAGHU RAM

Counsel for the Respondents: Ms. J.SUNITHA, Sr. SC FOR IT

WRIT PETITION NO: 39873 OF 2025

Between:

Bhanuchandar Siga, S/o Anjaiah, Aged about 38 years, Occ. Farmer, R/o H.No.7-34, Kongar Kalan, Kachir Colony, Ibrahimpatnam, Rangareddy District.

...PETITIONER

AND

1. The Government of India, Ministry of Finance, Income Tax Department, Rep by its Principal Secretary, New Delhi.
2. The Principal Chief Commissioner, Income Tax, Hyderabad.
3. The Assessing Officer, WARD 11(1), 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 or writ in the nature of Mandamus duly declaring the impugned notice under Section 148 and 148A dated 06.04.2022 and 24.03.2022 respectively, vide DIN & Notice No. ITBA/AST/S/148_1/2022-23/1042594202(1) and DIN & Notice No.ITBA/AST/F/148A(SCN)/2021-22/1041417945(1) and consequential orders and proceedings, as illegal arbitrary and against the principles of natural justice and consequently quash the same 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 proceedings arising out of notice under Section 148 and 148A dated 06.04.2022 and 24.03.2022 respectively, vide DIN & Notice No. ITBA/AST/S/148_1/2022-23/1042594202(1) & DIN & Notice No. ITBA/AST/F/148A(SCN)/2021-22/1041417945(1) in the interest of justice, pending disposal of the writ petition.

Counsel for the Petitioner: SRI P.RAMA SHARANA SHARMA

**Counsel for the Respondent No.1: SMT B.KAVITHA YADAV,
CENTRAL GOVT COUNSEL**

Counsel for the Respondent No.2 & 3: Ms. J.SUNITHA, Sr. SC FOR IT

WRIT PETITION NO: 39876 OF 2025

Between:

Raghu Kumar Manchukonda, S/o Muthaiah Manchukonda, Aged about 57 Years, Occ. Business, Flat No.102, H.No. 11-13-993, TRG Sai Bihar, Green Hills Colony, Road No. 1, Vasavi Colony, Kothapet L B Nagar Hyderabad 500035, Telangana, India AGJPM7533K

...PETITIONER

AND

1. Assistant Commissioner of Income Tax, Central Circle-3(4), Hyderabad Aaykar Bhawan, Opp. LB Stadium, Basheer Bagh, Hyderabad, Telangana-500004
2. The Principal Commissioner of Income Tax (Central), Hyderabad Aaykar Bhawan, Opp. LB Stadium, Basheer Bagh, Hyderabad, Telangana-500004
3. The National Faceless Assessment Centre, Income Tax Department Ministry of Finance Govt. of India, New Delhi.
4. The Principal Commissioner of Income Tax, (Appeals)-11 Hyderabad Income Tax Towers, AC Guards, Masab Tank, Hyderabad-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 a Writ of Mandamus, declaring the action of the Respondent No.1 in issuing Notice u/s. 148 dated 05/02/2024 calling for return of income for A.Y. 2021-22, assessment order dated 11/03/2025, the Penalty Order u/s 271B dated 22/09/2025 and subsequent proceedings as illegal, arbitrary, bad in law and violative of Articles 14, 19 and 265 of the Constitution of India. and

(ii) to a declaring the action of the Respondent No.1 in issuing Notice u/s. 148 dated 05/02/2024 on the premise that the search u/s 132 was conducted in case of Petitioner, whereas no search under section 132 was actually conducted in case of the Petitioner, thereby the jurisdiction assumed by Respondent No.1 is illegal, arbitrary, bad in law and violative of Articles 14, 19 and 265 of the Constitution of India. and

(iii) Set aside the Notice issued u/s. 148 dated 05/02/2024 calling for return of income for A.Y.2021-22, assessment order dated 11/03/2025, penalty order dated 22/09/2025, 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 Income Tax Act, 1961 by Respondent No.1 dated 05/02/2024 calling for the return of income of the Petitioner for A.Y. 2021-22, assessment order dated 11/03/2025, penalty order dated 22/09/2025 and further stay all consequential proceedings initiated or contemplated by the Respondents, pending disposal of the writ petition.

Counsel for the Petitioner: SRI P.SOMA SHEKAR REDDY

Counsel for the Respondent No.1 to 4: SRI N.PRAVEEN REDDY, Sr. SC FOR IT

**Counsel for the Respondent No.5: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERIAL OF INDIA**

WRIT PETITION NO: 39877 OF 2025

Between:

Raghu Kumar Manchukonda, S/o Muthaiah Manchukonda, Aged about 57 Years, Occ. Business, Flat No. 102, H.No.11-13-993, TRG Sai Bihar, Green Hills Colony, Road No. 1, Vasavi Colony, Kothapet L B Nagar Hyderabad 500035, Telangana, India AGJPM7533K

...PETITIONER

AND

1. Assistant Commissioner of Income Tax, Central Circle-3(4), Hyderabad Aaykar Bhawan, Opp. LB Stadium, Basheer Bagh, Hyderabad, Telangana-500004
2. The Principal Commissioner of Income Tax (Central), Hyderabad Aaykar Bhawan, Opp. LB Stadium, Basheer Bagh, Hyderabad, Telangana-500004
3. The National Faceless Assessment Centre, Income Tax Department Ministry of Finance Govt. of India, New Delhi.
4. The Principal Commissioner of Income Tax (Appeals)-11, Hyderabad Income Tax Towers, AC Guards, Masab Tank, Hyderabad-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 a Writ of Mandamus, declaring the action of the Respondent No.1 in issuing Notice u/s. 148 dated 05.02.2024 calling for return of income for A.Y. 2020-21, assessment order dated 11.03.2025, the Penalty Order u/s 271B dated 22.09.2025 and subsequent proceedings as illegal, arbitrary, bad in law and violative of Articles 14, 19 and 265 of the Constitution of India, and

(ii) to declaring the action of the Respondent No.1 in issuing Notice u/s. 148 dated 05.02.2024 on the premise that the search u/s 132 was conducted in case of Petitioner, whereas no search under section 132 was actually conducted in case of the Petitioner, thereby the jurisdiction assumed by Respondent No.1 is illegal, arbitrary, bad in law and violative of Articles 14, 19 and 265 of the Constitution of India, and

(iii) Set aside the Notice issued u/s. 148 dated 05.02.2024 calling for return of income for A.Y. 2020-21, assessment order dated 11.03.2025, penalty order dated 22.09.2025, 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 Income Tax Act, 1961 by Respondent No.1 dated 05.02.2024 calling for the return of income of the Petitioner for A.Y. 2020-21, assessment order Dated 11.03.2025, penalty order dated 22.09.2025 and further stay all Consequential proceedings initiated or contemplated by the Respondents, pending disposal of the writ petition.

Counsel for the Petitioner: SRI P.SOMA SHEKAR REDDY

Counsel for the Respondent No.1 to 4: SRI N.PRAVEEN REDDY, Sr. SC FOR IT

**Counsel for the Respondent No.5: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERIAL OF INDIA**

WRIT PETITION NO: 39878 OF 2025

Between:

Mohammed Abdul Rahman, S/o Jahangir, Aged about years, Occ. Civil Works, R/o H.No. 42-281/2/4, Plot No. 80, Doctor A S Rao Nagar Moula Ali, New Maruthi Nagar, Hyderabad, Medchal Malkajgiri District.

...PETITIONER

AND

1. The Government of India, Ministry of Finance, Income Tax Department, Rep by its Principal Secretary, New Delhi.
2. The Principal Chief Commissioner, Income Tax, Hyderabad.
3. The Assessing Officer, WARD 11(1), 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 or writ in the nature of Mandamus duly declaring the impugned notice under Section 148A dated DIN & Notice No. ITBA/AST/F/148A(SCN)/2022-23/1050287479(1), dated 01/03/2023, and DIN and Notice No. ITBA/AST/F/148A/2022-23/1051814757(1), and consequential Assessment order and proceedings, as illegal arbitrary and against the principles of natural justice and consequently quash the same 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 proceedings arising out of notice under Section 148A DIN and Notice No. ITBA/AST/F/148A(SCN)/2022-23/1050287479(1), dated 01/03/2023, and DIN and Notice No. ITBA/AST/F/148A/2022-23/1051814757(1) in the interest of justice.

Counsel for the Petitioner: SRI P.RAMA SHARANA SHARMA

**Counsel for the Respondent No.1: SMT B.KAVITHA YADAV,
CENTRAL GOVT COUNSEL**

Counsel for the Respondent No.2 & 3: Ms. J.SUNITHA, Sr. SC FOR IT

WRIT PETITION NO: 39904 OF 2025

Between:

Kavitha Reddy Neelapu, D/o Gopal Reddy Dyapa, Aged about 52 years, Occupation Pvt Employee, Rep. by Chitetti Jyothi (GPA Holder) Flat No.D-528, Vasavi Shantinikethan, Whitefields Road, Kondapur, Hyderabad, Telangana-500084.

...PETITIONER

AND

1. The Income Tax Officer (INT TAXN-2), Hyderabad, Aaykar Bhawan, OPP LB Stadium, Basheer Bagh, Hyderabad-500004.
2. The 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.

30.05.2025passed by the 1st respondent u/s 147 r.w.s 144 of the Income-tax Act for A.Y. 2017-18 vide DIN No. ITBA/AST/S/147/2025-26/1076593636(1), consequent to the order passed u/s 148A(d) dt.14.03.2024 vide DIN No.ITBA/AST/F/148A/2023-24/1062616458(1) and the notice u/s 148 dt.14.03.2024 vide DIN No.ITBA/AST/S/148_1/2023-24/1062616712(1), issued by the JAO(1st respondent) instead of FAO 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. 30.05.2025passed by the 1st respondent u/s 147 r.w.s 144 of the Income-tax Act for A.Y. 2017-18 vide DIN No. ITBA/AST/S/147/2025-26/1076593636(1), pending disposal of the writ petition.

Counsel for the Petitioner: SRI DUNDU MANMOHAN

Counsel for the Respondents: SRI VIJHAY K.PUNNA, Sr. SC FOR IT

WRIT PETITION NO: 39905 OF 2025

Between:

Raja Shekar Reddy Kallu, S/o. Krishna Reddy Kallu, Aged about 56 years, Occupation. Business, R/o. 8-1-47/N, Jyothi Nagar Karmanghat Hyderabad 500079, Telangana, India PAN:AWRPK2327F, Assessment Year. 2017-18

...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 13(1), Hyderabad AaykarBhawan, 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. 18.04.2024 vide DIN No. ITBA/AST/S/148_1/2024-25/1064170495(1) for the Assessment Year 2017-18 and 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 01.12.2025, DIN. ITBA/AST/S/147/2025-26/1083191514(1)for the Assessment Year 2017-18, 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 01.12.2025, DIN. ITBA/AST/S/147/2025-26/1083191514(1)for the Assessment Year 2017-18 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 01.12.2025, DIN. ITBA/AST/S/147/2025-26/1083191514(1) for the Assessment Year 2017- 18 and stay of Demand notice under section 156 Dated. 01.12.2025 vide DIN No.ITBA/AST/S/156/2025-26/1083191762(1) for the Assessment Year 2017- 18.

Counsel for the Petitioner: SRI THANNERU CHAITANYA KUMAR

Counsel for the Respondent No.1 &3: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.2: SRI K.SUDHAKAR REDDY, Sr. SC FOR IT

WRIT PETITION NO: 39906 OF 2025

Between:

Chadalavada Vijayakumar, S/o. Ramachandra Rao Chadalavada, Aged about 58 years, Occupation Business, R/o 567/5 Railnilayam colony, SD Road, Railnilyam, Secunderabad 500003, Telangana, India PAN ABDPV7710L, Assessment Year 2016-17

AND **...PETITIONER**

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 13(3), Hyderabad AaykarBhawan, 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 16.03.2023 Vide DIN No ITBA/AST/S/148_1/2022-23/1050854294(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 144Bof the Income-tax Act Date of Order 28.02.2024, DIN ITBA/AST/S/147/2023-24/1061681086(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 28.02.2024, DIN:ITBA/AST/S/147/2023-24/1061681086(1) for the Assessment Year 2016- 17 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 28.02.2024, DIN: ITBA/AST/S/147/2023-24/1061681086(1) for the Assessment Year 2016- 17 and stay of Demand notice under section 156 Dated: 28.02.2024 vide DIN No:ITBA/AST/S/156/2023-24/1061681192 (1) for the Assessment Year 2016-17, pending disposal of the writ petition.

Counsel for the Petitioner: SRI THANNERU CHAITANYA KUMAR

Counsel for the Respondent No. 3: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.1&2: SRI K.SUDHAKAR REDDY, Sr. SC FOR IT

WRIT PETITION NO: 39928 OF 2025

Between:

Kranti Kishore Degala, S/o. Venkateswara Degala, Aged About 38 Years, Occ. Business, R/o. Flat No.E-205 Muppa Aishwarya, Near Narsingi Sai Baba Temple Gandipet, Hyderabad-500075.

...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 -11(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 impugned notice bearing DIN and Notice no. ITBA/AST/S/148_1/2023-24/1063671953(1) u/s. 148 of the said Act dated 30.03.2024 and consequential Assessment order under Section 147 read with section 144 of the Income tax Act bearing DIN No. ITBA/AST/S/147/2024- 25/1074165572(1) dated 07.03.2025 in respect of Ay. 2020-21 passed by Respondent no.2 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 notice bearing DIN and Notice no. ITBA/AST/S/148_1/2023-24/1063671953(1) u/s. 148 of the said Act dated 30.03.2024 and consequential Assessment order under Section 147 read with section 144 of the Income tax Act bearing DIN No. ITBA/AST/S/147/2024- 25/1074165572(1) dated 07.03.2025 in respect of AY. 2020-21 passed by Respondent no.2 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 under Section 147 read with section 144 of the Income tax Act bearing DIN No. ITBA/AST/S/147/2024-25/ 1074165572 (1) dated 07.03.2025 for Ay 2020-21 issued by Respondent no.2 including all further proceedings pending disposal of the main writ petition.

Counsel for the Petitioner: Ms. SNEHA ASTHANA

Counsel for the Respondent No.1: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.2 & 3: Ms. J.SUNITHA, Sr. SC FOR IT

WRIT PETITION NO: 39967 OF 2025

Between:

Srinidhi Enclaves, Rep.by its Managing Partner Vunnam Jagan, S/o. Late Ramaiah, Occ. Business, Aged about 46 years, R/o. 4-2-311/34/5/C/1, Srinivas Nagar, Khammam - 507 003, Telangana State.

...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, Rajeev Chowk, Near Kinnerasani Theatre, Khammam - 507 001, Telangana State.

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a Writ or order or direction, more preferably in the nature of Writ of Mandamus, holding the order passed by the 2nd respondent herein under Sec. 148A(d) of the Income Tax Act, dated.22.04.2022 with DIN Notice No.ITBA/AST/F/148A/2022- 23/1042827154(1) for the F.Y. 2017-18 relevant to A.Y.2018-19 as illegal, arbitrary, bad in Law and violation of Principles of Natural Justice apart from being violative of Provisions of Sec.148A and 149 of the Act also contrary to the Circular issued by CBDT and provisions of Sec.151A of the Act 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 Suspend the Operation of the Order dated 22.04.2022 with DIN Notice No. No.ITBA/AST/F/148A/2022-23/1042827154(1) for the F.Y. 2017-18 relevant to A.Y.2018-19 passed by the 2nd respondent, pending disposal of the above writ petition.

Counsel for the Petitioner: Ms. AYYAGARI JAYASHREE

Counsel for the Respondents: Ms. BOKARO SAPNA REDDY, Sr. SC FOR IT

WRIT PETITION NO: 40005 OF 2025

Between:

Mr. Shaik Khaliq Uddin, S/o. Mr.Shaik Naseer Uddin, aged 47 years, Occ. Real estate Business, R/o. H.No. 10-17, Bismillah Colony, Shaheen Nagar, Balapur, Rangareddy - 500 005, Telangana.

..PETITIONER

AND

1. The Assistant Commissioner of Income Tax Officer, Circle 9(1), Hyderabad, I.T.Towers, AC Guards, Masab Tank, Hyderabad - 500 004, Telangana.
2. The Principal Commissioner of Income Tax, Hyderabad-4, 10-2-3, I.T.Towers, AC Guards, Masab Tank, Hyderabad - 500 004, 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 by the 1st Respondent, u/s 147 r/w Sec. 144 of the Income Tax Act, 1961, dated 04.03.2025, bearing DIN and Notice No. ITBA/AST/S/147/2024-25/1074023040(1), for the Assessment Year 2020 – 21 and
b. the consequential penalties, levied by the 3rd Respondent, u/s 272A(1)(d) and 270A of Income Tax Act, 1961, dated 16.09.2025 and 29.09.2025 vide DIN.Nos.ITBA/PNL/F/272A(1)(d)/2025-26/1080795798(1) and ITBA/PNL/F/270A/2025-26/1081312833(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 1st Respondent, u/s 148 of the Income Tax Act, 1961, dated 30.03.2024, bearing DIN and Notice No. ITBA/AST/S/148_1/2023-24/1063714824(1), for the

Assessment Year 2020 - 21, pending disposal of the above Writ Petition; and to pass

Counsel for the Petitioner: SRI A.V.A.SIVA KARTIKEYA

Counsel for the Respondents: SRI K.SUDHAKAR REDDY, Sr. SC FOR IT

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

W.P.Nos.37471, 37574, 37647, 37707, 37805, 37997, 38380, 38402, 38404, 38405, 38415, 38417, 38470, 38491, 38537, 38559, 38572, 38579, 38609, 38694, 38790, 38817, 38960, 39006, 39062, 39093, 39122, 39668, 39669, 39796, 39812, 39818, 39826, 39873, 39876, 39877, 39878, 39904, 39905, 39906, 39928, 39967 and 40005 of 2025

Dated: 31.12.2025

W.P.No.37471 of 2025

Between:

Sri Venkatalaxmi Motors
Rep. by its Proprietor Racharla Kamalakar Rao

...Petitioner

and

Assessment Unit,
National Faceless Assessment Centre,
Income Tax Department,
Ministry of Finance,
Room No 401, 2nd Floor, ERamp,
Jawaharlal Nehru Stadium, New Delhi and 2 others

...Respondents

W.P.No.37574 of 2025

Between:

Mani Kondapalli
S/o Jagannadham

...Petitioner

and

Income Tax Officer, Ward 1,
Kothagudem Income Tax office 61238,
Ganesh Temple Main Road,
Kothagudem, Andhra Pradesh and 3 others

...Respondents

W.P.No.37647 of 2025

Between:

Mohammed Kaleem
S/o Mohammed Yousuf

...Petitioner

and

Assessment Unit
Income Tax Department
National Faceless Assessment Centre
Government of India
Jawaharlal Nehru Marg
Block B, Press Enclave, Savitri Nagar,
New Delhi and 2 others

...Respondents

W.P.No.37707 of 2025

Between:

Madhavi Raju
W/o Dr. Parthasarathy Ramraju

...Petitioner

and

The Commissioner of Income Tax,
Circle 61, IT Tower, AC Guards
Masab Tank, Hyderabad and another

...Respondents

W.P.No.37805 of 2025

Between:

Syeda Raisa Begum
W/o. Khaja Mohammed Iradat Ullah Siddiqui

...Petitioner

and

Assessment Unit
National Faceless Assessment Centre
Income Tax Department, Ministry of Finance,
Room No 401, 2nd Floor, ERamp,
Jawaharlal Nehru Stadium, New Delhi and 2 others

...Respondents

W.P.No.37997 of 2025

Between:

M/s. The Large Sized Cooperative Society Limited
Rep. by its Secretary- Mr. Pitla Shivaji, Pothangal,
Kotagiri, Nizamabad

...Petitioner

and

Assessment Unit
National eAssessment Centre
Room No 401, 2nd Floor, ERamp,
Jawaharlal Nehru Stadium, New Delhi and 5 others

...Respondents

W.P.Nos.38380 and 38402 of 2025

Between:

Amin Bhai Shokat Mardhani
S/o Shokat Mardhani

...Petitioner

and

Income Tax Officer
Circle 81, Hyderabad Signature Towers,
Kondapur, Hyderabad and 2 others

...Respondents

W.P.No.38404 of 2025

Between:

Renukadevi Vennam
W/o Late Laxmi Narayana

...Petitioner

and

Assessment Unit
Income Tax Department
National eAssessment Center,
New Delhi and 2 others

...Respondents

W.P.No.38405 of 2025

Between:

PACS Srirangapur,
Pebbair Mandal, Wanaparthy

Rep by its Chief Executive Officer
Sri A Shiva Kumar S/o Sri A.Rama Swamy

...Petitioner

and

Assessment Unit
National Faceless Assessment Centre
Income Tax Department, Ministry of Finance,
Room No 401, 2nd Floor, ERamp
Jawaharlal Nehru Stadium, New Delhi and another

...Respondents

W.P.No.38415 of 2025

Between:

Chandravathi Parchuri
D/o. M.Subba Rao

...Petitioner

and

The Principal Chief Commissioner
Income Tax AP and TS, AC Guards,
Hyderabad and 2 others

...Respondents

W.P.Nos.38417, 38559, 38579 and 38609 of 2025

Between:

Mardhani Shokat Bhai
S/o. Habib Bhai

...Petitioner

and

Income Tax Officer
Circle 81, Hyderabad Signature Towers,
Kondapur, Hyderabad and 2 others

...Respondents

W.P.No.38470 of 2025

Between:

Kotra Bharath Kumar
S/o K.Venkateshwarlu

...Petitioner

and

The Principal Chief Commissioner
Income Tax AP and TS,

AC Guards, Hyderabad and 2 others

...Respondents

W.P.No.38491 of 2025

Between:

Vidyasagar Parchuri
S/o P.V.Narsaiah

...Petitioner

and

The Principal Chief Commissioner
Income Tax AP and TS,
AC Guards, Hyderabad and 2 others

...Respondents

W.P.No.38537 of 2025

Between:

Hari Krishna Prasad Banka
S/o Sri Ramulu

...Petitioner

and

Assistant Commissioner of Income Tax
Circle 131, Hyderabad

...Respondent

W.P.No.38572 of 2025

Between:

Mr. Kasireddy Venkat Reddy

...Petitioner

and

Assessment Unit
National eAssessment Centre
Room No 401, 2nd Floor, ERamp,
Jawaharlal Nehru Stadium, New Delhi and 2 others

...Respondents

W.P.No.38694 of 2025

Between:

Vinod Agarwal

...Petitioner

and

Assistant Commissioner of Income Tax
Central Circle 31, Hyderabad and another

...Respondents

W.P.No.38790 of 2025

Between:

Poonam Agarwal

...Petitioner

and

Assistant Commissioner of Income Tax
Central Circle 31, Hyderabad and another

...Respondents

W.P.No.38817 of 2025

Between:

Sudhir Kumar Gupta

...Petitioner

and

Assistant Commissioner of Income Tax
Central Circle 31, Hyderabad and another

...Respondents

W.P.Nos.38960 and 39122 of 2025

Between:

Thikka Reddy Palakurthi
S/o Narayana Reddy

...Petitioner

and

The DC/ACIT, Circle 51
Hyderabad and 2 others

...Respondents

W.P.No.39006 of 2025

Between:

Baby Kumari Ramineni
D/o Krishna Murthy Ramineni

...Petitioner

and

The Income Tax Officer
Ward 133, Hyderabad and another

...Respondents

W.P.No.39062 of 2025

Between:

Paras Collins Distilleries Private Limited
Rep. by its Managing Director Thikka Reddy Palakurthi

...Petitioner

and

The DC/ACIT, Circle 51
Hyderabad and 2 others

...Respondents

W.P.No.39093 of 2025

Between:

Alluri Dharani
W/o Alluri Venu Gopala Raju

...Petitioner

and

The Income Tax Officer
Ward 91, Hyderabad and another

...Respondents

W.P.No.39668 of 2025

Between:

Mr. Mohammad Sami Ullah
S/o Mr. Mohd Sadullah

...Petitioner

and

Assessment Unit
National eAssessment Centre
Income Tax Department, Ministry of Finance,
Room No 401, 2nd Floor, ERamp,
Jawaharlal Nehru Stadium, New Delhi and another

...Respondents

W.P.No.39669 of 2025

Between:

Mr. Mohammed Obedullah
S/o Mr. Mohd Sadullah

...Petitioner

and

Assessment Unit
National eAssessment Centre
Income Tax Department, Ministry of Finance,
Room No 401, 2nd Floor, ERamp,
Jawaharlal Nehru Stadium, New Delhi and another

...Respondents

W.P.No.39796 of 2025

Between:

Tharsingh Kethavath
S/o Munyanaik Kethavath

...Petitioner

and

Assessment Unit
National Faceless Assessment Centre
Income Tax Department, Ministry of Finance,
Room No 401, 2nd Floor, ERamp,
Jawaharlal Nehru Stadium, New Delhi and 4 others

...Respondents

W.P.No.39812 of 2025

Between:

Sri Kala Cherukuru
W/o. Cherukuru Srinivasa Rao

...Petitioner

and

Assessment Unit
National Faceless Assessment Centre

Income Tax Department Ministry of Finance,
Room No 401, 2nd Floor, ERamp,
Jawaharlal Nehru Stadium, New Delhi and 2 others

...Respondents

W.P.No.39818 of 2025

Between:

Primary Agricultural Cooperative Credit Society Limited
PACS Building Yacharam, Rangareddy District,
Rep by its Secretary Sri Mummadi Nagaraju

...Petitioner

and

Assessment Unit
National Faceless Assessment Centre
Income Tax Department, Ministry of Finance,
Room No 401, 2nd Floor, ERamp,
Jawaharlal Nehru Stadium, New Delhi and another

...Respondents

W.P.No.39826 of 2025

Between:

Mr. Zia Urrahman Khan
S/o Mr. Mohammed Inayath Ullaha Khan

...Petitioner

and

Assessment Unit
National Faceless Assessment Centre
Income Tax Department, Ministry of Finance,
Room No 401, 2nd Floor, ERamp,
Jawaharlal Nehru Stadium, New Delhi and another

...Respondents

W.P.No.39873 of 2025

Between:

Bhanuchandar Siga
S/o Anjaiah

...Petitioner

and

The Government of India
Ministry of Finance, Income Tax Department
Rep by its Principal Secretary
New Delhi and 2 others

...Respondents

W.P.Nos.39876 and 39877 of 2025

Between:

Raghu Kumar Manchukonda

...Petitioner

and

Assistant Commissioner of Income Tax
Central Circle 34, Hyderabad and 4 others

...Respondents

W.P.No.39878 of 2025

Between:

Mohammed Abdul Rahman
S/o. Jahangir

...Petitioner

and

The Government of India
Ministry of Finance, Income Tax Department
Rep by its Principal Secretary
New Delhi and 2 others

...Respondents

W.P.No.39904 of 2025

Between:

Kavitha Reddy Neelapu
D/o Gopal Reddy Dyapa

...Petitioner

and

The Income Tax Officer
(INT TAXN-2)
Hyderabad and another

...Respondents

W.P.No.39905 of 2025

Between:

Raja Shekar Reddy Kallu
S/o Krishna Reddy Kallu

...Petitioner

and

Assessment Unit
National Faceless Assessment Centre
Income Tax Department, Ministry of Finance,
Room No 401, 2nd Floor, ERamp,
Jawaharlal Nehru Stadium, New Delhi and 2 others

...Respondents

W.P.No.39906 of 2025

Between:

Chadalavada Vijayakumar
S/o. Ramachandra Rao Chadalavada

...Petitioner

and

Assessment Unit
National Faceless Assessment Centre
Income Tax Department, Ministry of Finance,
Room No 401, 2nd Floor, ERamp,
Jawaharlal Nehru Stadium, New Delhi and 2 otherS

...Respondents

W.P.No.39928 of 2025

Between:

Kranti Kishore Degala
S/o Venkateswara Degala

...Petitioner

and

Union of India
Ministry of Finance,
Rep by its Secretary
166B, North Block,
New Delhi and 2 others

...Respondents

W.P.No.39967 of 2025

Between:

Srinidhi Enclaves
Rep. by its Managing Partner
Vunnam Jagan S/o Late Ramaiah

...Petitioner

and

Assessment Unit

National Faceless Assessment Centre
Income Tax Department, Ministry of Finance,
Room No 401, 2nd Floor, ERamp,
Jawaharlal Nehru Stadium, New Delhi and another

...Respondents

W.P.No.40005 of 2025

Between:

Mr. Shaik Khaliq Uddin
S/o Mr. Shaik Naseer Uddin

...Petitioner

and

Assistant Commissioner of Income Tax
Central Circle 91, Hyderabad and 2 others

...Respondents

Common Order:

Heard learned counsels- Sri Thanneru Chaitanya Kumar, Sri P.Soma Shekar Reddy, Sri Mohd. Mukhairuddin representing learned counsel-Sri Md. Shabaz, Sri K.Govinda Rao, Sri S.Vijay Adithya, Sri K.Parikshith, Sri A.V.A.Siva Kartikeya, Ms. K.Prabhabati representing learned counsel-Sri A.V.Raghu Ram, Sri T.V.L.Narasimha Rao, Sri Koteswara Rao Kondapalli representing learned counsel- Sri Paturi Rama Krishna, Sri Santosh Sagar Kapilavai, Sri Dundu Manmohan, Ms. Akruti Agarwal, Sri P.Rama Sharana Sharma, Ms. Pragathi Mandapalle representing learned counsel- Ms. Sneha Asthana and Ms. Ayyagari Jayashree, 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

Ms. B.Kavita Yadav, learned Senior Standing Counsel for Central Government and Sri N.Bhujanga Rao, learned Deputy Solicitor General of India 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**

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[1] (2023) 156 taxmann.com 178 (Telangana)

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 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.**

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[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)
[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

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 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.

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[14] (2025) SCC OnLine Jhar 287
[15] MAT No.1690 of 2023 (DB)
[16] (2025) 174 taxmann.com 1078 (Mad) (SB)
[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)

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

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 and 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**

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[21] (2025) 176 taxmann.com 471 (Bombay)

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 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,

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[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)

the date of assessment order 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.

1	37471	Sri VenkataLaxmi Motoros	NOT FILED	2015-16	RMS	4/23/2022	3/21/2022	4/23/2022	_	_	_	2/20/2024	_
2	37707	MADHAVI RAJU	NOT FILED	2017-18	RMS	4/10/2024	3/27/2024	4/10/2024	_	4/22/2025	_	_	_
3	37805	Syeda Raisa Begum	FILED	2015-16	RMS	4/13/2022	3/22/2022	4/13/2022	_	_	_	2/22/2024	_
4	38404	Renukadevi Vennam	FILED	2016-17	RMS	3/17/2023	2/23/2023	3/17/2023	_	_	_	1/12/2024	_
5													
6	38694	Vinod Agarwal	Not Filed	2023-24	Search u/s 132	7/19/2024	-	-	7/18/2024	-		11/21/2025	-
7	38790	Poonam Agarwal	Not Filed	2023-24	Search u/s 132	7/19/2024	-	-	7/18/2024	-		-	-
8	38817	Sudhir Kumar Gupta	Not Filed	2023-24	Search u/s 132	7/19/2024	-	-	7/18/2024	-		11/21/2025	-
9	39876	Raghu Kumar Manchukonda	Not Filed	2021-22	Search u/s 132	2/5/2024	-	-	-	-		3/11/2025	Yes. CIT(A) partly allowed the appeal vide order dated 01.10.2025
10	39877	Raghu Kumar Manchukonda	Not Filed	2020-21	Search u/s 132	2/5/2024	-	-	-	-		3/11/2025	Yes. CIT(A) partly allowed the appeal vide order dated 01.10.2025
11	37574	Mani Kondapalli	Not Filed	2018-19	YES	29.04.2022	23.03.2022	29.04.2022	-	Yes	23.01.2024	No	
12	37647	Mohammed Kaleem	Not Filed	2020-21	YES	16.04.2024	06.03.2024	16.04.2024	-	Yes	18.11.2025	No	
13	38405	PACS Srirangapur	Not Filed	2020-21	YES	12.04.2024	15.03.2024	12.04.2024	-	Yes	-	-	
14	38537	Hari krishna Prasad Banka	Not Filed	2016-17	YES	28.03.2024	-	-	-	Yes	27.03.2025	No	
15	38572	Kasireddy Venkat Reddy	Not Filed	2020-21	YES	04.04.2023	30.03.2024	18.04.2024	-	-	-	-	
16	38960	Thikka Reddy Palakurthi	Not Filed	2016-17	YES	27.03.2023	-	27.03.2023	-	Yes	15.01.2024	No	
17	39006	Baby Kumari Ramineni	Not Filed	2021-22	YES	31.03.2025	-	-	-	Yes	-	-	
18	39093	Alluri Dharani	Not Filed	2016-17	YES	25.03.2023	-	22.03.2023	-	Yes	05.03.2024	No	
19	39062	Paras Collins Distilleries Private Limited	Not Filed	2018-19	YES	07.04.2022	21.03.2022	07.04.2022	-	Yes	20.03.2024	No	

20	39122	Thikka Reddy Palakurthi	Not Filed	2015-16	YES	13.04.2022	-	13.04.2022	-	Yes	24.01.2024	No	
21	39796	Tharsingh Kethavath	Not Filed	2016-17	YES	27.03.2023	01.03.2023	25.03.2023	-	Yes	22.03.2024	Yes	
22	39812	Sri Kala Cherukuru	Not Filed	2021-22	YES	19.06.2025	24.03.2025	17.06.2025	-	-	-	-	
23	39818	Primary Agricultural Cooperative Credit Society Limited	Not Filed	2016-17	YES	23.03.2023	-	23.03.2023	-	Yes	14.02.2024	No	
24	39905	Raja Shekar Reddy Kalhi	Not Filed	2017-18	YES	18.04.2024	30.03.2024	18.04.2024	-	Yes	01.12.2025	No	
25	39906	ChadalavadaVijayakumar	Not Filed	2016-17	YES	16.03.2023	-	16.03.2023	-	Yes	28.02.2024	No	
26	40005	Shaik Khaliq Uddin	Not Filed	2020-21	YES	30.03.2024	29.02.2024	29.03.2024	-	Yes	04.03.2025	No	
27	39967	Srinidhi Enclaves	Not Filed	2018-19	YES	22.04.2022	-	-	-	-	-	No	
28	37997	The Large Sized Cooperative Society Limited	Not Filed	2020-2021	RMS	15.03.2024	-	14.03.2024	-	-	-		
29	38380	Amin Bhai Shokat Mardhani	Not Filed	2017-2018	RMS	30.03.2023				01.02.2024	01.02.2024		
30	38402	Amin Bhai Shokat Mardhani	Not Filed	2013-2014	RMS	31.07.2022				09.02.2023	09.05.2023		
31	38415	Chandravathi Parchuri	Not Filed	2015-2016	RMS	04.04.2022	01.04.2022			26.09.2024	22.03.2024		
32	38417	Mardhani Shokat Bhai	Not Filed	2016-2017	RMS	25.03.2023				26.03.2024	26.03.2024		
33	38470	Kotra Bharath Kumar	Not Filed	2020-2021	RMS	30.03.2024				09.01.2025	09.01.2025		
34	38491	Vidyasagar Parchuri	Not Filed	2015-2016	RMS	07.04.2022	07.04.2022				28.03.2024		
35	38559	Mardhani Shokat Bhai	Not Filed	2015-2016	RMS	30.07.2022					28.04.2023		
36	38579	Mardhani Shokat Bhai	Not Filed	2017-2018	RMS	30.07.2022				26.04.2023	26.04.2023		
37	38609	Mardhani Shokat Bhai	Not Filed	2013-2014	RMS	30.07.2022					05.05.2023		
38	39668	Mr Mohammad Sami Ulleh	Not Filed	2018-2019	RMS	21.08.2024							
39	39669	Mr. Mohammed Obedullah	Not Filed	2018-2019	RMS	21.08.2024							
40	39826	Mr. Zia Urrahman Khan	Not Filed	2018-2019	RMS	27.08.2024							
41	39873	Bhanuchandar Siga	Not Filed	2015-2016	RMS	06.04.2022	24.03.2022	05.04.2022			29.01.2024		
42	39878	Mohammed Abdul Rahman,	Not Filed	2016-2017	RMS	31.03.2023	01.03.2023	31.03.2023			09.03.2024		
43	39928	KrantisKishore Degala	Not Filed	2020-2021	RMS	30.03.2024			28.03.2024		07.03.2025		
44	39904	Kavitha Reddy Neelapu	Not Filed	2017-18	RMS	3/14/2024	2/22/2024	3/14/2024	3/12/2024	-	5/30/2025	-	

SD/-A. SRINIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Principal Secretary, Ministry of Finance, Income Tax Department, New Delhi, Government of India.
2. The Secretary, Department of Revenue, Ministry of Finance, North Block New Delhi, Union of India – 110001.
3. The Principal Chief Commissioner of Income Tax, Andhra Pradesh and Telangana, Hyderabad 10-2-3, Room No.922, 9th Floor, EV Block, IT Towers, AC Guards, Hyderabad-500 004.
4. The Principal Chief Commissioner of Income Tax AP and TS, 10th Floor, C-Block, I.T. Towers, 10-2-3, A.C. Guards, Hyderabad-500004.
5. The Principal Chief Commissioner, Income Tax, Hyderabad.

--- Contd ---

6. The Principal Commissioner of Income Tax (Appeals)-11, Hyderabad Income Tax Towers, AC Guards, Masab Tank, Hyderabad-500004
7. The Principal Commissioner of Income Tax (Central), Hyderabad Aaykar Bhawan, Opp. LB Stadium, Basheer Bagh, Hyderabad, Telangana-500004
8. The Assistant Commissioner of Income Tax, Central Circle-3(4), Hyderabad Aaykar Bhawan, Opp. LB Stadium, Basheer Bagh, Hyderabad, Telangana-500004
9. The Assistant Commissioner of Income Tax Officer, Circle 9(1), Hyderabad, I.T.Towers, AC Guards, Masab Tank, Hyderabad - 500 004, Telangana.
10. The Principal Commissioner of Income Tax II, Hyderabad, Income Tax Towers, A.C. Guards, Hyderabad-500004
11. The Principal Commissioner of Income Tax-4, Hyderabad, Income Tax Towers, AC Guards, Masab Tank, Hyderabad - 500 004, Telangana.
12. The Chief Commissioner of Income Tax, International Taxation (SZ), Bengaluru, Karnataka.
13. The Commissioner of Income Tax Circle 6(1) IT Tower, AC Guards Masab Tank, Hyderabad Telangana-500004.
14. The Commissioner of Income tax (Appeals), National Faceless Appeal Centre (NFAC), C-Block, 4th Floor, S P M Civic Centre, New Delhi - 110001.
15. The Commissioner of Income Tax, Appeal, ADDL/JCIT (A)-10, Mumbai.
16. The Deputy Commissioner of Income Tax, Circle- 8(1), Hyderabad Signature Towers Telangana.
17. The Assistant Commissioner of Income Tax, Central Circle - 3(1), Hyderabad Aayakar Bhavan, Opp. LB Stadium Basheerbagh, Hyderabad, Telangana – 500004
18. The 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.
19. The National Faceless Assessment Centre, Central Board of Direct Taxes Central Secretariat, North Block, New Delhi – 110001.
20. The DC/ACIT Circle - 5(1), Hyderabad, IT Tower, AC Guards, Masab Tank, Hyderabad, Telangana-500004
21. The Income Tax Officer, Ward - 15(1), IT Towers, AC Guards, Masab Tank, Hyderabad, Telangana-500004.
22. The Income Tax Officer, Ward 9(1), Hyderabad/ I T Tower, AC Guards, Masab Tank, Hyderabad, Telangana, 500004
23. The Assessing Officer, WARD 11 (1), Hyderabad.
24. The Income Tax Officer, Ward - 1, Income Tax Office, DEO Office Road, Mahabubnagar - 509001, T.S.
25. The Income Tax Officer Circle - 8(1), Hyderabad Signature Towers, Kondapur Hyderabad- 500084
26. The Income Tax Officer, Ward-1, Suryapet/ Suryapet-Income Tax Office, Krishna Nagar Colony, Suryapet-508213-Telangana.
27. Income Tax Officer, Ward-1, Kothagudem Income Tax Office, 6-12-38, Ganesh Temple, Main Road, Kothagudem, Andhra Pradesh - 507101
28. The Income Tax Officer, Ward-1, Aayakar Bhavan, 6-2-156/3, Subhash Nagar, Nizamabad-503 002.
29. The Income Tax Officer Ward 13(3), Hyderabad, Aaykar Bhawan, OPP. LB Stadium, Basheer Bagh, Hyderabad, Telangana-500004.
30. The Income Tax Officer, Ward- 13(1), Hyderabad, Aaykar Bhawan, Opp. L.B. Stadium, Basheerbagh, Hyderabad - 500004, TS.
31. The Income Tax Officer, Ward - 7(1), Signature Towers, Serilingampally (M), Hyderabad-500 084.
32. The Income tax officer, Ward 14(1),Hyderabad/ I T TOWER, AC Guards, Masab Tank, Hyderabad-500004, Telangana
33. The Income Tax Officer, Ward 10(1), Hyderabad, 10-2-3, I.T.Towers, AC Guards, Masab Tank, Hyderabad - 500 004, Telangana.

34. The Income Tax Officer, Income Tax Office, Ward -11(1), Hyderabad, I T TOWER, AC Guards, Masab Tank, HYDERABAD, 500004
35. The Income Tax Officer, Ward - 1, Rajeev Chowk, Near Kinnerasani Theatre, Khammam - 507 001, Telangana State.
36. The Income Tax Officer (INT TAXN-2), Hyderabad, Aaykar Bhawan, OPP LB Stadium, Basheer Bagh, Hyderabad-500004.
37. One CC to SRI A.V.A.SIVA KARTIKEYA, Advocate [OPUC]
38. One CC to SRI S.VIJAY ADITHYA, Advocate [OPUC]
39. One CC to SRI MD.SHABAZ, Advocate [OPUC]
40. One CC to SRI P.SOMA SHEKAR REDDY, Advocate [OPUC]
41. One CC to SRI K.GOVINDA RAO, Advocate [OPUC]
42. One CC to SRI PATURI RAMA KRISHNA, Advocate [OPUC]
43. One CC to SRI T.V.L.NARASIMHA RAO, Advocate [OPUC]
44. One CC to SRI PARIKSHITH KUTUR, Advocate [OPUC]
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46. One CC to SRI DUNDU MANMOHAN, Advocate [OPUC]
47. One CC to SRI P.RAMA SHARANA SHARMA, Advocate [OPUC]
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51. One CC to Ms. SNEHA ASTHANA, Advocate [OPUC]
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53. One CC to SRI THANNERU CHAITANYA KUMAR, Advocate [OPUC]
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55. One CC to SRI N.PRAVEEN REDDY, Sr. SC FOR IT [OPUC]
56. One CC to SRI K.SUDHAKAR REDDY, Sr. SC FOR IT [OPUC]
57. One CC to SRI VIJHAY K.PUNNA, Sr. SC FOR IT [OPUC]
58. One CC to Ms. BOKARO SAPNA REDDY, Sr. SC FOR IT [OPUC]
59. One CC to Ms. B.KAVITHA YADAV, CENTRAL GOVT. COUNSEL [OPUC]
60. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA, High Court for the State of Telangana at Hyderabad [OPUC]
61. Two CD Copies

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HIGH COURT

DATED: 31/12/2025

COMMON ORDER

WP.Nos.37471, 37574, 37647, 37707, 37805, 37997, 38380, 38402, 38404, 38405, 38415, 38417, 38470, 38491, 38537, 38559, 38572, 38579, 38609, 38694, 38790, 38817, 38960, 39006, 39062, 39093, 39122, 39668, 39669, 39796, 39812, 39818, 39826, 39873, 39876, 39877, 39878, 39904, 39905, 39906, 39928, 39967 and 40005 of 2025

DISPOSING OF ALL THE WRIT PETITIONS, WITHOUT COSTS

63 pmG.
2/2/26.