

**IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD**

(Special Original Jurisdiction)

**TUESDAY, THE TWENTIETH DAY OF JANUARY
TWO THOUSAND AND TWENTY SIX**

PRESENT

THE HONOURABLE THE CHIEF SRI JUSTICE APARESH KUMAR SINGH

THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 739 OF 2026

Between:

SMT. KANCHARLA ALIVELU, W/o Sri Kancharla Chukka Reddy, Aged about 48 years, Occ- Business, Residing at Plot No. 25, Siri Vijaya Enclave, Fathulaguda, Tatti Annaram, GSI, Bandlaguda, Ranga Reddy, Hyderabad - 500068.

...PETITIONER(S)

AND

1. The Principal Commissioner of Income Tax, Block 10C, I.T. Towers, A.C. Guards, Masab Tank, Hyderabad-500 004.
2. The Income Tax Officer, Ward 9 (1) , IT Towers, AC Guards, Masab Tank, Hyderabad, Telangana-500004.
3. National Faceless Assessment Unit, 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 an appropriate writ order or Writ of Certiorari, quashing the Assessment Order bearing DIN No. ITBA/AST/S/147/2023-24/1062754414(1), dated 16.03.2024, PAN No. ADAPY6609E, passed by Respondent No.2 that to based on the incorrect information as void ab initio, illegal, arbitrary, unsustainable in law and violative of Article 14, 21, and 300A of the constitution of India. Consequently, direct the Respondent authorities to consider the Petitioner Return of Income filed on 24.08.2016, acknowledged vide ASK No. 694240816032834.

IA NO: 2 OF 2026

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 sustention of the Assessment Order bearing DIN No. ITBA/AST/S/ 147/2023-24/ 1062754414(1), dated 16.03.2024, PAN No. ADAPY6609E passed under section 147 read with Sections 144 and 144B of the Income Tax Act, 1961, for the Assessment Year 2015-16, and the consequent demand order DIN No. ITBA/COM/F/ 17/2025-26/ 1080697073(1) dated 13.09.2025, issued by Respondent No.2, pending the final disposal of the present writ petition.

Counsel for the Petitioner: SRI. BHAVENDER REDDY NARRAVULA

**Counsel for the Respondents No 1 & 2 : SRI K .SUDHAKAR REDDY
(Sr SC FOR INCOME TAX)**

Counsel for the Respondents No 3: SC FOR CENTRAL GOVERNMENT

The Court made the following: ORDER

IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

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

WRIT PETITION No. 739 of 2026

DATED : 20.01.2026

Between:

Smt. Kancharla Alivelu

... Petitioner

AND

The Principal Commissioner of Income Tax,
Hyderabad and two others

... Respondents

ORDER:

Sri Bhavender Reddy Narravula, learned counsel
appears for petitioner.

Sri K. Sudhakar Reddy, learned Senior Standing
Counsel for Income Tax appears for respondents.

2. The assessment order dated 16.03.2024 relatable to the
Assessment Year 2015-16 has been challenged in writ
jurisdiction *inter alia* on the ground of violation of principles
of natural justice.

3. On the other hand, learned counsel for the respondents
submits that the petitioner has not responded to the repeated

emails and notices as is evident from para 2 of the impugned order. The petitioner also has a remedy of appeal where she can take all grounds of law and on facts.

4. In view of aforesaid facts and circumstances, since the petitioner has a statutory remedy of appeal, we are not inclined to interfere with the matter in the writ jurisdiction. The petitioner is at liberty to prefer a statutory appeal with all such grounds of law and on facts as may be available to her.

The instant Writ Petition is accordingly dismissed with the aforesaid liberty. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

//TRUE COPY//

SD/-M. JAWAHAR REDDY
ASSISTANT REGISTRAR

SECTION OFFICER

To,

1. One CC to SRI. BHAVENDER REDDY NARRAVULA, Advocate [OPUC]
2. One CC to SRI K. SUDHAKAR REDDY (Sr SC FOR INCOME TAX) [OPUC]
3. One CC to SC FOR CENTRAL GOVERNMENT , Advocate [OPUC]
4. Two CD Copies

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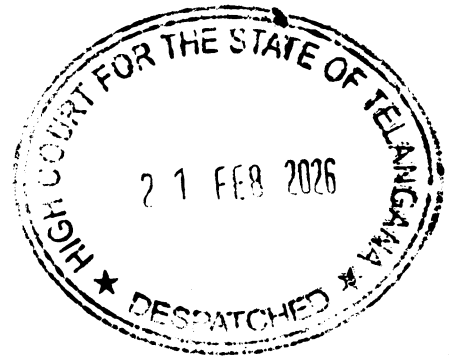
PMG.

HIGH COURT

DATED:20/01/2026

ORDER

WP.No.739 of 2026



**DISMISSING THE WRIT PETITION
AS WITHDRAWN
WITHOUT COSTS**

⑥ mg.
10/2/26.