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

(Special Original Jurisdiction)

TUESDAY, THE THIRD DAY OF FEBRUARY
TWO THOUSAND AND TWENTY SIX

PRESENT

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

WRIT PETITION NO: 1025 OF 2026

Between:

Largesized Cooperative Society Limited, Karepally Rep. by Secretary, B Hanumantha Rao, S/o. NarayanaBollu, Aged about 54years, Occupation. Business, R/o. LscsKarepally 2-1, Karepally Nr Santha Road, Singareni, Khammam 507122, Telangana, India PAN.AAAAL5498C, Assessment Year. 2018-19

...PETITIONER

AND

1. Assessment Unit, National Faceless Assessment Centre. Income Tax Department, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi - 110 003.
2. The Income Tax Officer, Ward-1, Kothagudem In Come Tax Office, 6-12-38, Ganesh Temple, Ganesh Temple Main Road, Kothagudem, Telangana-507101.
3. Union of India, Represent by its. Secretary Ministry of Finance, North Block, New Delhi-110 001.

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate writ, order or direction more particularly one in the nature of writ of mandamus holding that the order passed by 1st Respondent u/s. 147 r.w.s 144 read with section 144Bof the Income-tax Act Date of 16/03/2024 with DIN No. ITBA/AST/S/147/2023-24/1062760777(1) for the Ay. 2018-19, as arbitrary, illegal, bad in law, void ab initio, violation of principles of natural justice .apart from violation of Articles 14, 19 (1)(g) and 265 of constitution of India apart from being violative of provisions of section 148A and section 149 of the Act and also contrary to the circular issued by CBDT and provisions of section 151A of the Act, and consequently set aside the order passed by 1st Respondent u/s 147 r.w.s 144 read with section 144Bof the Income-tax Act Date of 16/03/2024 with DIN No. ITBA/AST/S/147/2023-24/1062760777(1) for the Ay. 2018-19 and all consequential proceedings pursuant there to.

<u>IA NO: 1 OF 2026</u>

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay all further proceedings, including any recovery, pursuant to the order passed by the 1st Respondent u/s 147 r.w.s 144 read with section 144Bof the Income-tax Act Date of 16/03/2024 with DIN No. ITBA/AST/S/147/2023-24/1062760777(1)for the Ay. 2018-19.

Counsel for the Petitioner: SRI B. MURALIDHAR REPRESENTING SRI THANNERU CHAITANYA KUMAR

Counsel for the Respondents No 3: SRI N. BHUJANGA RAO, Deputy Solicitor General of India

Counsel for the Respondent No.1&2 : SRI K. SUDHA KAR REDDY, Sr.SC FOR INCOME TAX DEPT

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.1025 of 2026

Dated: 03.02.2026

Between:

Largesized Cooperative Society

...Petitioner

and

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

...Respondents

ORDER:

Learned counsel B.Muralidhar, representing learned counsel Sri T.Chaitanya Kumar, appears for the petitioner.

Sri K.Sudhakar Reddy, learned Senior Standing Counsel for Income Tax Department, appears for respondents No.1 and 2.

2. The writ petition is preferred seeking the following relief:

> "For the reasons stated in the accompanying affidavit, the petitioner herein prays that this Hon'ble 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 order passed by 1st Respondent u/s.147 r.w.s 144 read with section 144B of the Income tax Act Date of 16.03.2024 with DIN No.ITBA/AST/S/147/2023-24/1062760777(1) for the Ay. 2018-19 as arbitrary, illegal, bad in law, *void ab initio*, violation of principles of natural justice apart from violation of Articles 14, 19(1)(g) and 265 of Constitution of India apart from being violative of provisions of section 148A & 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 16.03.2024 with DIN No.ITBA/AST/S/147/2023-24/1062760777(1) for the Ay. 2018-19 and all consequential proceedings pursuant there to, and pass such other order(s) as the Hon'ble Court deems fit and proper in the interest of justice."

3. Learned counsel for the petitioner seeks permission to withdraw the writ petition with liberty to the petitioner to file a fresh writ petition.

4. Accordingly, the writ petition is dismissed as withdrawn with the aforesaid liberty. However, there shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-L.VIJAYA LAKSHMI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to SRI THANNERU CHAITANYA KUMAR, Advocate [OPUC]
2. One CC to SRI N. BHUJANGA RAO, Deputy Solicitor General of India [OPUC]
3. One CC to SRI K. SUDHARKAR REDDY, SC FOR INCOME TAX DEPT, [OPUC]
4. Two CD Copies

DAN/BSK

HIGH COURT

DATED:03/02/2026

ORDER

WP.No.1025 of 2026

HIGH COURT FOR THE STATE ... DESPATCHED

24 ...

DISMISSING THE WRIT PETITION

AS WITHDRAWN

WITHOUT COSTS

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kpr
18/2/26