

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

THURSDAY, THE FIFTH DAY OF FEBRUARY
TWO THOUSAND AND TWENTY SIX

PRESENT

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

WRIT PETITION NOS: 2926, 2928, 2929, 2930, 2931, 2932, 2933, 2934 OF 2026

W.P.NO: 2926 OF 2026

Between:

1. M/s Incor Realty Projects, A firm registered under the Partnership Act, 1932, having its registered office at Plot No.69/70, Kavuri Hills, Madhapur, Hyderabad Represented by its authorized Signatory/representative Jasis SaiKrishna Das, S/o Tapan Kumar Das aged about 33 years, Occ.Manager Legal, R/o. 302, Arnolds Residency, Chikoti Gardens, Begumpet. Hyderabad - 500016.
2. Mr. Suryanarayana Reddy Pulagam, S/o Late Harinatha Reddy Pulagam, Aged about. 52 years, Occ. Business, R/o Plot No. 30/B, BNR Hills, Rai Durgpanmktha, Near Andhra Jyothi Office, Shaikpet Ranga Reddy District, Telangana- 500 033.

...PETITIONERS

AND

1. The Union of India, Ministry of Finance, Represented by the Finance Secretary, Room No. 16102, Kartavya Bhavan- Kartavya Path, Rajpath Area, Central Secretariat, New Delhi- 110 001.
2. Initiating Officer and Deputy Commissioner of Income Tax, Basheerbagh. Hyderabad. Telangana
3. Approving Authority CUM Joint Commissioner of Income Tax, Benami Prohibition Unit, 3rd Floor, Aayakar Bhawan, Basheerbagh, Hyderabad, Telangana- 500 004.
4. The Commissioner of Income Tax, Aayakar Bhawan, Basheerbagh. Hyderabad. Telangana – 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 issue a Writ Order or direction more particularly in the nature of a Writ of Mandamus declaring all actions/ proceedings of the Respondents in invoking/ initiating proceedings against the Petitioner No.1 pursuant to Show Cause Notice dt. 14.08.2025 bearing F.No.IO and DCIT/BPU/Hyd/24(1)/Sanghi Agri/2025-2026/8 issued under Section 24(1) of the Prohibition of Benami Property

Transactions Act, 1988 including Order dt. 14.08.2025 bearing Ref. No. IO and DCIT(BPU)/24(3)/913/2025-2026 issued under Section 24 (3) of the Benami Act, thereof Orders 24(4) (a) (i) dt. 24.12.2025 bearing reference no. DIN. ITBA/BNM/M/24(4)(a)(i)/2025-26/1084059083(1) as being illegal, arbitrary, unconstitutional, without jurisdiction and contrary to the provisions of the Prohibition of Benami Property Transactions Act, 1988 and consequently setaside the same.

IA NO: 1 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 stay all further proceedings emanating from show cause notice dt: 14.08.2025 bearing F.no.IO & DCIT/BPU/Hyd/24(1) Sanghi Agri/2025-2026/8 including orders dt: 14.08.2025 & 24.12.2025 on the file of Respondent No.2 against the petitioners pending disposal of the present Writ Petition.

**Counsel for the Petitioners: SRI S.NIRANJAN REDDY, SENIOR COUNSEL FOR
SRI N.NAVEEN KUMAR**

**Counsel for the Respondent Nos.2 TO 4: SRI B.NARASIMHA SHARMA, ADDL.
SOLICITOR GENERAL OF INDIA FOR THE STATE OF TELANGANA FOR
SRI N.PRAVEEN REDDY, SENIOR SC FOR INCOME TAX DEPT.**

Counsel for the Respondent No.1: --

W.P.NO: 2928 OF 2026

Between:

1. M/s Incor Realty Projects, A firm registered under the Partnership Act, 1932, having its registered office at Plot No.69/70, Kavuri Hills, Madhapur, Hyderabad Represented by its authorized Signatory/representative Jasis SaiKrishna Das S/o Tapan Kumar Das Aged about 33 years, Occ. Manager Legal, R/o. 302, Arnolds Residency, Chikoti Gardens, Begumpet, Hyderabad - 500016.
2. Mr. Suryanarayana Reddy Pulagam, S/o Late Harinatha Reddy Pulagam, Aged about 52 years, Occ. Business, R/o Plot No. 30/B, BNR Hills, Rai Durgpanmktha, Near Andhra Jyothi Office, Shaikpet Ranga Reddy District, Telangana- 500 033.

...PETITIONERS

AND

1. The Union of India, Ministry of Finance, Represented by the Finance Secretary, Room No. 16102, Kartavya Bhavan- I, Kartavya Path, Rajpath Area, Central Secretariat, New Delhi- 110 001.
2. Initiating Officer and Deputy Commissioner of Income Tax, Benami Prohibition Unit, Room No. 468, 3rd Floor, Aayakar Bhawan, Basheerbagh, Hyderabad, Telangana- 500 004.
3. Approving Authority CUM Joint Commissioner of Income Tax, Benami Prohibition Unit, 3rd Floor, Aayakar Bhawan, Basheerbagh, Hyderabad, Telangana- 500 004.
4. The Commissioner of Income Tax, Aayakar Bhawan, Basheerbagh. Hyderabad, Telangana – 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 issue a Writ Order or direction more particularly in the nature of a Writ of Mandamus declaring all actions/ proceedings of the Respondents in invoking/ initiating proceedings against the Petitioner No.1 pursuant to Show Cause Notice dt. 14/08/2025 bearing F.No.IO and DCIT/BPU/Hyd/24(1)/Sanghi Agri/2025-2026/2 issued under Section 24(1) of the Prohibition of Benami Property Transactions Act, 1988 including Order dt. 14/08/2025 bearing Ref. No. IO and DCIT(BPU)/24(3)/916/2025-2026 issued under Section 24 (3) of the Benami Act, thereof Orders 24(4) (a) (i) dt. 24/12/2025 bearing reference no. DIN. ITBA/BNM/M/24(4)(a)(i)/2025-26/1084060044(1) as being illegal, arbitrary, unconstitutional, without jurisdiction and contrary to the provisions of the Prohibition of Benami Property Transactions Act, 1988 and consequently set aside the same.

IA NO: 1 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 stay all further proceedings emanating from show cause notice dt.14/08/2025 bearing F.no.IO and DCIT/BPU/Hyd/24(1) Sanghi Agri/2025-2026/2 including orders dt.14/08/2025 and 24/12/2025 on the file of Respondent No.2 pending disposal of the present Writ petition.

Counsel for the Petitioners: SRI SIRGAPOOR SAHIL REDDY (VIRTUALLY)
Counsel for the Respondent Nos.2 TO 4: SRI B.NARASIMHA SHARMA, ADDL.
SOLICITOR GENERAL OF INDIA FOR THE STATE OF TELANGANA FOR
SRI N.PRAVEEN REDDY, SENIOR SC FOR INCOME TAX DEPT.

Counsel for the Respondent No.1: --

W.P.NO: 2929 OF 2026

Between:

1. M/s Inccr Realty Projects, A firm registered under the Partnership Act, 1932, having its registered office at Plot No.69/70, Kavuri Hills, Madhapur, Hyderabad Represented by its authorized Signatory/representative Jasis SaiKrishna Das, S/o Tapan Kumar Das aged about 33 years, Occ. Manager Legal, R/o. 302, Arnolds Residency. Chikoti Gardens, Begumpet, Hyderabad - 500016.
2. Mr. Suryanarayana Reddy Pulagam, S/o Late Harinatha Reddy Pulagam, Aged about. 52 years, Occ. Business, R/o Plot No. 30/B, BNR Hills, Rai Durgpanmktha, Near Andhra Jyothi Office, Shaikpet Ranga Reddy District, Telangana- 500 033.

...PETITIONERS

AND

1. The Union of India, Ministry of Finance, Represented by the Finance Secretary, Room No. 16102, Kartavya Bhavan- I, Kartavya Path, Rajpath Area, Central Secretariat, New Delhi- 110 001.
2. Initiating Officer and Deputy Commissioner of Income Tax, Benami Prohibition Unit, Room No. 468, 3rd Floor, Aayakar Bhawan, Basheerbagh, Hyderabad, Telangana- 500 004.
3. Approving Authority CUM Joint Commissioner of Income Tax, Benami Prohibition Unit, 3rd Floor, Aayakar Bhawan, Basheerbagh, Hyderabad, Telangana- 500 004.
4. The Commissioner of Income Tax, Hyderabad, Aayakar Bhawan, Basheerbagh, Hyderabad, Telangana- 500 004.

...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 in the nature of a Writ of Mandamus declaring all actions/ proceedings of the Respondents in invoking/ initiating proceedings against the Petitioner No.1 pursuant to Show Cause Notice dt. 14.08.2025 bearing F.No.IO and DCIT/BPU/Hyd/24(1)/Sanghi Agri/2025-2026/4 issued under Section 24(1) of the Prohibition of Benami Property Transactions Act, 1988 including Order dt. 14.08.2025 bearing Ref. No. IO and DCIT(BPU)/24(3)/919/2025-2026 issued under Section 24 (3) of the Benami Act, thereof Orders 24(4) (a) (i) dt: 26.12.2025 bearing reference no. DIN: ITBA/BNM/M/24(4)(a)(i)/2025-26/1084096702(1) as being illegal, arbitrary,

unconstitutional, without jurisdiction and contrary to the provisions of the Prohibition of Benami Property Transactions Act, 1988 and consequently set aside the same.

IA NO: 1 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 stay all further proceedings emanating from show cause notice dt. 14.08.2025 bearing F.N. IO and DCIT/BPU/Hyd/24(1) Sanghi Agri/2025-2026/4 including orders dt. 14.08.2025 and 26.12.2025 on the file of Respondent No. 2 against the Petitioners pending disposal of the present Writ petition.

**Counsel for the Petitioners: SRI S.NIRANJAN REDDY, SENIOR COUNSEL FOR
SRI N.NAVEEN KUMAR**

**Counsel for the Respondent Nos.2 TO 4: SRI B.NARASIMHA SHARMA, ADDL.
SOLICITOR GENERAL OF INDIA FOR THE STATE OF TELANGANA FOR
SRI N.PRAVEEN REDDY, SENIOR SC FOR INCOME TAX DEPT.**

Counsel for the Respondent No.1: --

W.P.NO: 2930 OF 2026

Between:

1. M/s Incor Realty Projects, A firm registered under the Partnership Act, 1932, having its registered office at Plot No.69/70, Kavuri Hills, Madhapur, Hyderabad Represented by its authorized Signatory/representative Jasir SaiKrishna Das, S/o Tapan Kumar Das aged about 33 years, Occ. Manager Legal, R/o. 302, Arnolds Residency. Chikoti Gardens, Begumpet. Hyderabad - 500016.
2. Mr. Suryanarayana Reddy Pulagam, S/o Late Harinatha Reddy Pulagam, Aged about. 52 years, Occ. Business, R/o Plot No. 30/B, BNR Hills, Rai Durgpanmktha, Near Andhra Jyothi Office, Shaikpet Ranga Reddy District, Telangana- 500 033.

...PETITIONERS

AND

1. The Union of India, Ministry of Finance, Represented by the Finance Secretary, Room No. 16102, Kartavya Bhavan- I, Kartavya Path, Rajpath Area, Central Secretariat, New Delhi- 110 001.
2. Initiating Officer and Deputy, Commissioner of Income Tax, Benami Prohibition Unit, Room No. 468, 3rd Floor, Aayakar Bhawan, Basheerbagh, Hyderabad, Telangana- 500 004.
3. Approving Authority CUM Joint Commissioner of Income Tax, Benami Prohibition Unit, 3rd Floor, Aayakar Bhawan, Basheerbagh, Hyderabad, Telangana- 500 004.

4. The Commissioner of Income Tax, Hyderabad, Aayakar Bhawan,
Basheerbagh, Hyderabad, Telangana- 500 004.

...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 in the nature of a Writ of Mandamus declaring all actions/ proceedings of the Respondents in invoking/ initiating proceedings against the Petitioner No.1 pursuant to Show Cause Notice dt. 14/08/2025 bearing F.No.IO and DCIT/BPU/Hyd/24(1)/SanghiAgri/2025-2026/12 issued under Section 24(1) of the Prohibition of Benami Property Transactions Act, 1988 including Order dt. 14/08/2025 bearing Ref. No. IO and DCIT(BPU)/24(3)/871/2025-2026 issued under Section 24 (3) of the Benami Act, thereof Orders 24(4) (a) (i) dt. 24/12/2025 bearing reference no. DIN.ITBA/BNM/M/24(4)(a)(i)/2025-26/1084057685(1) as being illegal, arbitrary, unconstitutional, without jurisdiction and contrary to the provisions of the Prohibition of Benami Property Transactions Act, 1988 and consequently set aside the same.

IA NO: 1 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 stay all further proceedings emanating from show cause notice dt.14/08/2025 bearing F.no.IO and DCIT/BPU/Hyd/24(1)SanghiAgri/2025-2026/12 including orders dt.14/08/2025 and 24/12/2025 on the file of Respondent No.2 pending disposal of the present Writ petition.

**Counsel for the Petitioners: SRI S.NIRANJAN REDDY, SENIOR COUNSEL FOR
SRI N.NAVEEN KUMAR**

**Counsel for the Respondent Nos.2 TO 4: SRI B.NARASIMHA SHARMA, ADDL.
SOLICITOR GENERAL OF INDIA FOR THE STATE OF TELANGANA FOR
SRI N.PRAVEEN REDDY, SENIOR SC FOR INCOME TAX DEPT.**

Counsel for the Respondent No.1: --

W.P.NO: 2931 OF 2026**Between:**

1. M/s Incor Realty Projects, A firm registered under the Partnership Act, 1932, having its registered office at Plot No.69/70, Kavuri Hills, Madhapur, Hyderabad Represented by its authorized Signatory/representative Jasis SaiKrishna Das, S/o Tapan Kumar Das aged about 33 years, Occ Manager Legal, R/o. 302, Arnolds Residency, Chikoti Gardens, Begumpet, Hyderabad - 500016.
2. Mr. Suryanarayana Reddy Pulagam, S/O Late Harinatha Reddy Pulagam, Aged about 52 years, Occ Business, R/o Plot No. 30/B, BNR Hills, Rai Durgpanrnktha, Near Andhra Jyothi Office, Shaikpet Ranga Reddy District, Telangana- 500 033.

...PETITIONERS**AND**

1. The Union of India, Ministry of Finance, Represented by the Finance Secretary, Room No. 16102, Kartavya Bhavan- I, Kartavya Path, Rajpath Area, Central Secretariat. New Delhi- 110 001.
2. Initiating Officer and Deputy Commissioner of Income Tax, Benami Prohibition Unit. Room No. 468, 3rd Floor, Aayakar Bhawan, Basheerbagh, Hyderabad, Telangana- 500 004.
3. Approving Authority CUM Joint Commissioner of Income Tax, Benami Prohibition Unit, 3rd Floor, Aayakar Bhawan, Basheerbagh. Hyderabad, Telangana- 500 004.
4. The Commissioner of Income Tax, Hyderabad, Aayakar Bhawan, Basheerbagh, Hyderabad, Telangana- 500 004.

...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 in the nature of a Writ of Mandamus declaring all actions/ proceedings of the Respondents in invoking/ initiating proceedings against the Petitioner No1 pursuant to Show Cause Notice dt. 14/08/2025 bearing F.No.IO AND DCIT/BPU/Hyd/24(1)/Sanghi Agri/2025-2026/1 issued under Section 24(1) of the Prohibition of Benami Property Transactions Act, 1988 including Order dt. 14/08/2025 bearing Ref. No. IO and DCIT(BPU)/24(3)/914/2025-2026 issued under Section 24 (3) of the Benami Act, thereof Orders 24(4) (a) (i) dt. 24/12/2025 bearing reference no. DIN ITBA/BNM/M/24(4)(a)(i)/2025-26/1084059424(1) as being illegal, arbitrary, unconstitutional, without jurisdiction and contrary to the provisions of the Prohibition of Benami Property Transactions Act, 1988 and consequently set aside the same.

IA NO: 1 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 stay all further proceedings emanating from show cause notice dt.14.08.2025 bearing F.no.IO & DCIT/BPU/Hyd/24(1) Sanghi Agri/2025-2026/1 including order dt.24.12.2025 on the file of Respondent No.2 pending disposal of the present Writ petition.

Counsel for the Petitioners: SRI S.NIRANJAN REDDY, SENIOR COUNSEL FOR SRI N.NAVEEN KUMAR

Counsel for the Respondent Nos.2 TO 4: SRI B.NARASIMHA SHARMA, ADDL. SOLICITOR GENERAL OF INDIA FOR THE STATE OF TELANGANA FOR SRI N.PRAVEEN REDDY, SENIOR SC FOR INCOME TAX DEPT.

Counsel for the Respondent No.1: --

W.P.NO: 2932 OF 2026**Between:**

1. M/s Incor Realty Projects, A firm registered under the Partnership Act, 1932, having its registered office at Plot No.69/70, Kavuri Hills. Madhapur, Hyderabad Represented by its authorized Signatory/representative Jasis Sai Krishna Das, S/o Tapan Kumar Das, aged about 33 years, Occ- Manager Legal, R/o. 302, Arnolds Residency, Chikoti Gardens, Begumpet, Hyderabad - 500016.
2. Mr. Suryanarayana Reddy Pulagam, S/o Late Harinatha Reddy Pulagam, Aged about- 52 years, Occ- Business, R/o Plot No. 30/B, BNR Hills, Rai Durgpanmikhtha, Near Andhra Jyothi Office, Shaikpet Ranga Reddy District, Telangana- 500 033.

...PETITIONERS

AND

1. The Union of India, Ministry of Finance, Represented by the Finance Secretary, Room No. 16102, Kartavya Bhavan- I, Kartavya Path, Rajpath Area, Central Secretariat, New Delhi- 110 001.
2. Initiating Officer and Deputy Commissioner of Income Tax, Benami Prohibition Unit, Room No. 468, 3rd Floor, Aayakar Bhawan, Basheerbagh, Hyderabad, Telangana- 500 004.
3. Approving Authority CUM Joint Commissioner of Income Tax, Benami Prohibition Unit, 3rd Floor, Aayakar Bhawan, Basheerbagh, Hyderabad, Telangana- 500 004.
4. The Commissioner of Income Tax, Hyderabad, Aayakar Bhawan, Basheerbagh, Hyderabad, Telangana- 500 004.

...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 in the nature of a Writ of Mandamus declaring all actions/ proceedings of the Respondents in invoking/ initiating proceedings against the Petitioner No. 1 pursuant to Show Cause Notice dt. 14.08.2025 bearing F.No.IO and DCIT/BPU/Hyd/24(1)/Sanghi Agri/2025-2026/7 issued under Section 24(1) of the Prohibition of Benami Property Transactions Act, 1988 including Order dt. 14.08.2025 bearing Ref. No. IO and DCIT(BPU)/24(3)/921/2025-2026 issued under Section 24 (3) of the Benami Act, thereof Orders 24(4) (a) (i) dt. 26.12.2025 bearing reference no. DIN-ITBA/BNM/M/24(4)(a)(i)/2025-26/1084094540(1) as being illegal, arbitrary, unconstitutional, without jurisdiction and contrary to the provisions of the Prohibition of Benami Property Transactions Act, 1988 and consequently set aside the same.

IA NO: 1 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 stay all further proceedings emanating from show cause notice dt.14.08.2025 bearing F.no.IO and DCIT/BPU/Hyd/24(1) Sanghi Agri/2025-2026/7 including orders dt.14.08.2025 and 26.12.2025 on the file of Respondent No.2 pending disposal of the present Writ petition.

**Counsel for the Petitioners: SRI S.NIRANJAN REDDY, SENIOR COUNSEL FOR
SRI N.NAVEEN KUMAR**

**Counsel for the Respondent Nos.2 TO 4: SRI B.NARASIMHA SHARMA, ADDL.
SOLICITOR GENERAL OF INDIA FOR THE STATE OF TELANGANA FOR
SRI N.PRAVEEN REDDY, SENIOR SC FOR INCOME TAX DEPT.**

Counsel for the Respondent No.1: --

W.P.NO: 2933 OF 2026**Between:**

1. M/s Incor Realty Projects, A firm registered under the Partnership Act, 1932, having its registered office at Plot No.69/70, Kavuri Hills, Madhapur, Hyderabad Represented by its authorized Signatory/representative Jasis SaiKrishna Das, S/o Tapan Kumar Das aged about 33 years, Occ. Manager Legal, F/o. 302, Arnolds Residency, Chikoti Gardens, Begumpet, Hyderabad - 500016.
2. Mr. Suryanarayana Reddy, Pulagam, S/o Late Harinatha Reddy Pulagam. Aged about. 52 years, Occ. Business, R/o Plot No. 30/B, BNR Hills, Rai Durganmktha, Near Andhra Jyothi Office, Shaikpet Ranga Reddy District, Telangana- 500 033

...PETITIONERS**AND**

1. The Union of India, Ministry of Finance, Represented by the Finance Secretary, Room No. 16102, Kartavya Bhavan- I, Kartavya Path, Rajpath Area, Central Secretariat, New Delhi- 110 001
2. Initiating Officer and Deputy Commissioner of Income Tax, Benami Prohibition Unit, Room No. 468, 3rd Floor, Aayakar Bhawan, Basheerbagh, Hyderabad, Telangana- 500 004.
3. Approving Authority CUM Joint Commissioner of Income Tax, Benami Prohibition Unit, 3rd Floor, Aayakar Bhawan, Basheerbagh, Hyderabad, Telangana- 500 004.
4. The Commissioner of Income Tax, Hyderabad, Aayakar Bhawan, Basheerbagh, Hyderabad, Telangana- 500 004.

...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 in the nature of a Writ of Mandamus declaring all actions/ proceedings of the Respondents in invoking/ initiating proceedings against the Petitioner No.1 Pursuant to Show Cause Notice dt. 14.08.2025 bearing F.No.IO and DCIT/BPU/Hyd/24(1)/Sanghi/2025-2026/4 issued under Section 24(1) of the Prohibition of Benami Property Transactions Act, 1988 including Order dt. 14.08.2025 bearing Ref. No. IO and DCIT(BPU)/24(3)/7704/2025-2026 issued under Section 24 (3) of the Benami Act, thereof Orders 24(4) (a) (i) dt. 23.12.2025 bearing reference no. DIN.ITBA/BNM/M/24(4)(a)(i)/2025-26/1084024460(1) as being illegal, arbitrary, unconstitutional, without jurisdiction and contrary to the provisions of the Prohibition of Benami Property Transactions Act, 1988 and consequently setaside the same.

IA NO: 1 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 stay all further proceedings emanating from show cause notice dt.14.08.2025 bearing F.no.IO & DCIT/BPU/Hyd/24(1)Sanghi/2025-2026/4 including orders dt.14.08.2025 & 23.12.2025 on the file of Respondent No.2 pending disposal of the present Writ petition.

**Counsel for the Petitioners: SRI S.NIRANJAN REDDY, SENIOR COUNSEL FOR
SRI N.NAVEEN KUMAR**

**Counsel for the Respondent Nos.2 TO 4: SRI B.NARASIMHA SHARMA, ADDL.
SOLICITOR GENERAL OF INDIA FOR THE STATE OF TELANGANA FOR
SRI N.PRAVEEN REDDY, SENIOR SC FOR INCOME TAX DEPT.**

Counsel for the Respondent No.1: --

W.P.NO: 2934 OF 2026

Between:

1. M/s Incor Realty Projects, A firm registered under the Partnership Act, 1932, having its registered office at Plot No.69/70, Kavuri Hills, Madhapur, Hyderabad Represented by its authorized Signatory/representative Jasis SaiKrishna Das, S/o Tapan Kumar Das aged about 33 years, Occ- Manager Legal, R/o. 302, Arnolds Residency, Chikoti Gardens. Begumpet, Hyderabad - 500016.
2. Mr. Suryanarayana Reddy Pulagam, S/o Late Harinatha Reddy Pulagam, Aged about- 52 years, Occ- Business. R/o Plot No. 30/B, BNR Hills, Rai Durgpanmktha, Near Andhra Jyothi Office, Shaikpet Ranga Reddy District, Telangana- 500 033.

...PETITIONERS

AND

1. The Union of India, Ministry of Finance, Represented by the Finance Secretary, Room No. 16102, Kartavya Bhavan- I, Kartavya Path, Rajpath Area, Central Secretariat, New Delhi- 110 001.
2. Initiating Officer and Deputy Commissioner of Income Tax, Benami Prohibition Unit, Room No. 468, 3rd Floor, Aayakar Bhawan, Basheerbagh, Hyderabad, Telangana- 500 004.
3. Approving Authority, CUM Joint Commissioner of Income Tax, Benami Prohibition Unit, 3rd Floor, Aayakar Bhawan, Basheerbagh, Hyderabad, Telangana- 500 004.
4. The Commissioner of Income Tax, Hyderabad, Aayakar Bhawan, Basheerbagh, Hyderabad, Telangana- 500 004.

...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 in the nature of a Writ of Mandamus declaring all actions/ proceedings of the Respondents in invoking/ initiating proceedings against the Petitioner No.1 pursuant to Show Cause Notice dt. 14.08.2025 bearing F.No.IO AND DCIT/BPU/Hyd/24(1)/Sanghi/2025-2026/1 issued under Section 24(1) of the Prohibition of Benami Property Transactions Act, 1988 including Order dt. 14.08.2025 bearing Ref. No. IO AND DCIT(BPU)/24(3)/7705/2025-2026 issued under Section 24 (3) of the Benami Act, thereof Orders 24(4) (a) (i) dt. 23.12.2025 bearing reference no. DIN-ITBA/BNM/M/24(4)(a)(i)/2025-26/1084023246(1) as being illegal, arbitrary, unconstitutional, without jurisdiction and contrary to the provisions of the Prohibition of Benami Property Transactions Act, 1988 and consequently set aside the same.

IA NO: 1 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 stay all further proceedings emanating from show cause notice dt.14.08.2025 bearing F.no.IO & DCIT/BPU/Hyd/24(1)Sanghi/2025-2026/1 including orders dt.14.08.2025 & 23.12.2025 on the file of Respondent No.2 against petitioners disposal of the present Writ petition.

**Counsel for the Petitioners: SRI SIRGAPOOR SAHIL REDDY (VIRTUALLY)
Counsel for the Respondent Nos.2 TO 4: SRI B.NARASIMHA SHARMA, ADDL.
SOLICITOR GENERAL OF INDIA FOR THE STATE OF TELANGANA FOR
SRI N.PRAVEEN REDDY, SENIOR SC FOR INCOME TAX DEPT.**

Counsel for the Respondent No.1: --

The Court made the following: COMMON ORDER

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

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

**WRIT PETITION Nos. 2926, 2928, 2929, 2930, 2931, 2932,
2933 and 2934 of 2026**

DATED : 05.02.2026

Between:

**M/s. Incor Realty Projects
Rep. by its authorized Signatory/representative
Jasis SaiKrishna Das and another**

... Petitioners

AND

**The Union of India,
Ministry of Finance,
Represented by the Finance Secretary,
New Delhi, and three others**

... Respondents

COMMON ORDER:

Sri S. Niranjana Reddy, learned Senior Counsel represents Sri N. Naveen Kumar, learned counsel for petitioners in W.P.Nos.2926, 2929, 2930, 2931, 2932 and 2933 of 2026 and Sri S. Sahil Reddy, learned counsel for petitioners in W.P. Nos.2928 and 2934 of 2026, virtually.

Sri B. Narasimha Sharma, learned Additional Solicitor General of India for the State of Telangana represents

Sri N. Praveen Reddy, learned Senior Standing Counsel for Income Tax Department, for respondent Nos.2 to 4.

2. All these Writ Petitions are filed by the same petitioners assailing the show cause notices dated 14.08.2025 issued under Section 24(1) of the Prohibition of Benami Property Transactions Act, 1988 (for short 'the Benami Act'); the orders dated 14.08.2025 passed under Section 24(3) of the Benami Act, and the orders dated 24.12.2025 passed under Section 24(4)(a)(i) of the Benami Act provisionally attaching the properties, as being illegal, arbitrary, unconstitutional, without jurisdiction and contrary to the provisions of the Benami Act.

3. The learned Senior Counsel representing the petitioners has in course of submissions, questioned the assumption of jurisdiction by the Initiating Officer under the Benami Act against the petitioners *inter alia* on a number of grounds both on fact and in law based on legal provisions and factual foundation involved in the instant Writ Petitions.

4. On behalf of the respondent department, learned Assistant Solicitor General of India strongly contested the plea with elaborate reference to the order dated 24.12.2025 passed by the Initiating Officer and submitted that all the necessary ingredients for invoking the provisions of the Benami Act are available. He has also taken a plea that the statute provides a remedy where the petitioners may raise all such grounds.

5. The learned Senior Counsel representing the petitioners therefore upon instructions seeks permission of this Court to withdraw the instant Writ Petitions in order to approach the adjudicating authority to whom the matter has already been referred under Section 24(5) of the Benami Act on 27.01.2026. He submits that the adjudicating authority may be directed to decide the issue within a reasonable time.

6. Having regard to the prayer made on behalf of the petitioners, permission to withdraw the instant Writ Petitions is accorded.

7. Accordingly, the instant Writ Petitions are dismissed as withdrawn with the aforesaid liberty. Needless to say, the adjudicating authority would seek to decide the matter under reference as expeditiously as possible. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/- A.SRINIVASA REDDY
ASSISTANT REGISTRAR

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//TRUE COPY//

SECTION OFFICER

To

1. The Finance Secretary, Union of India, Ministry of Finance, Room No. 16102, Kartavya Bhavan- Kartavya Path, Rajpath Area, Central Secretariat, New Delhi- 110 001.
2. Initiating Officer and Deputy Commissioner of Income Tax, Basheerbagh. Hyderabad. Telangana
3. Approving Authority CUM Joint Commissioner of Income Tax, Benami Prohibition Unit, 3rd Floor, Aayakar Bhawan, Basheerbagh, Hyderabad, Telangana- 500 004.
4. The Commissioner of Income Tax, Aayakar Bhawan, Basheerbagh. Hyderabad. Telangana – 500004.
5. One CC to SRI N.NAVEEN KUMAR, Advocate [OPUC]
6. One CC to SRI N.PRAVEEN REDDY, SC FOR ITD [OPUC]
7. One CC to SRI SIRGAPOOR SAHIL REDDY, Advocate [OPUC]
8. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA [CPUC]
9. Two CD Copies

PSK.

PSK

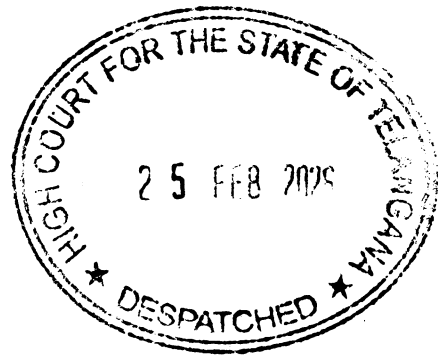
CHR

HIGH COURT

DATED:05/02/2026

COMMON ORDER

**WP.Nos.2926, 2928, 2929, 2930, 2931, 2932, 2933
AND 2934 of 2026**



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

⑪ CHR
25/02/26