IN THE HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE NINTH 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: 3560 OF 2026

Between:

Ajaykumar Uppalapati, S/o Balaraju Uppalapati, Aged about 44 years, Occ. Business, residing at 165 Parvathi Nagar Opp Hig A 54 , Besides Officers Colony AS Raonagar ECIL Post Secunderabad 500062, Telangana, India AAVPU3406H

...PETITIONER

AND

1. Income Tax Officer, Ward 15(1), Hyderabad, Income Tax Tower, AC Guards, Masab Tank, Hyderabad, Telangana, 500004
2. Principal Commissioner of Income Tax-IV, Hyderabad Income Tax Tower, Ac Guards, Masab Tank, Hyderabad, Telangana, 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 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 passing an Order u/s. 148A(d) dated 22.03.2023, issuing Notice u/s. 148 dated 25.03.2023 calling for return of income for .A.Y. 2016-17, assessment order dated 15.03.2024 and penalty order dated 27.09.2024and any subsequent proceedings as illegal, arbitrary, bad in law and violative of Articles 14, 19 and 265 of the Constitution of India. and Set aside the Order passed u/s. 148A(d) dated 22.03.2023, Notice issued u/s. 148 dated 25.03.2023 calling for return of income for A.Y. 2016-17, assessment order dated 15.03.2024, and penalty order dated 27.09.2024andany consequent proceedings as lacking in jurisdiction.

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 grant an interim stay on the operation of the Order passed u/s. 148A(d) dated 22.03.2023, Notice issued u/s. 148 of the Income Tax Act, 1961, by Respondent No.1 dated 25.03.2023 calling for the return of income of the Petitioner for A.Y. 2016-17, assessment order dated 15.03.2024, and penalty order dated 27.09.2024 and further stay all consequential proceedings initiated or contemplated by the Respondents.

Counsel for the Petitioner: SRI P.JINAL REPRESENTING
SRI P. SOMA SHEKAR REDDY

Counsel for the Respondents No 1& 2: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER

Counsel for the Respondents 3&4 : SRI K.SUDHAKAR REDDY
(SENIOR 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.3560 of 2026

Dated: 09.02.2026

Between:

Ajaykumar Uppalapati

...Petitioner

and

Income Tax Officer, Ward 15(1),
Hyderabad, Income Tax Tower, AC Guards,
Masab Tank, Hyderabad,
Telangana – 500 004 and 3 others.

...Respondents

ORDER:

Heard Mr. P.Jinal, learned counsel representing Mr. P.Soma Shekar Reddy, learned counsel appearing for the petitioner and Mr. K.Sudhakar Reddy, learned Senior Standing Counsel for Income Tax Department, appearing for the respondents.

2. The notice under Section 148A(b) of the Income Tax Act, 1961, for the assessment year 2016-2017 dated 28.02.2023 is being assailed now on the ground that the jurisdictional assessing authority did not have the jurisdiction to undertake the assessment after coming into force of the faceless assessment scheme.

3. The petitioner has approached the appellate authority i.e., the Commissioner of Income Tax (Appeals), whereby *vide* order dated 19.11.2024 the matter was remanded to the assessing officer to make a fresh assessment in the light of the documentary evidences as may be placed before him and after making such inquiries as may be considered expedient by the assessing officer. The present writ petition is filed after the remand to the assessing officer taking the ground of jurisdiction.

4. Learned Senior Standing Counsel for Income Tax Department submits that the plea of jurisdiction was not raised before the appellate authority.

5. Learned counsel for the petitioner submits that the petitioner has approached this court as the ruling of this Court on the subject has to be followed even after remand by the assessing authority. He prays that an appropriate direction may be issued upon the assessing authority to place

the matter before the faceless assessment authority for undertaking fresh assessment.

6. We are of the considered view that in the light of the decision rendered in **Kankanala Ravindra Reddy v. Income Tax Officer**[1], at this stage after remand, the assessment ought to be carried out by the faceless assessment authority. This shall meet the ratio rendered in **Kankanala Ravindra Reddy** (supra). The petitioner shall take such a plea before the assessing authority on his appearance, whereafter the matter would be placed before the faceless assessment authority.

7. The Writ Petition is, accordingly, disposed of. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

---

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

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

//TRUE COPY//

SECTION OFFICER

To,

1. Income Tax Officer, Ward 15(1), Hyderabad, Income Tax Tower, AC Guards, Masab Tank, Hyderabad, Telangana, 500004
2. Principal Commissioner of Income Tax-IV, Hyderabad Income Tax Tower, Ac Guards, Masab Tank, Hyderabad, Telangana, 500004
3. The National Faceless Assessment Centre Income Tax, Department Ministry of Finance, Govt. of India, New Delhi
4. The Secretary, Union Of India Ministry Of Finance 166-B North Block, New Delhi 110 001.
5. One CC to SRI P. SOMA SHEKAR REDDY, Advocate [OPUC]
6. One CC to SRI. K SUDHAKAR REDDY (SENIOR SC FOR INCOME TAX DEPT) [OPUC]

7. Two CCs to SRI SWAROOP OORILLA, SPECIAL GOVERNMENT PLEADER, High Court for the State of Telangana at Hyderabad. [OUT]

8. Two CD Copies

DAN/BSK

HIGH COURT

DATED:09/02/2026

ORDER

WP.No.3560 of 2026

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

(11)

NT
23/2/26