[3488]

IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE SECOND 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: 2786 OF 2026

Between:

1. Syamala Sarat Chander Reddy, S/o. Gopal Reddy, Aged about 68 years, Occupation.Agriculture, R/o Flat No. 301,3-6-369/A/9,Street No. 1, Gagan Mahal S.0, Himayath Nagar,Hyderabad, Telangana-500029.

...PETITIONER

AND

1. The Income Tax Officer Ward- 4(1), Hyderabad, IT Towers, AC Guards, Masab Tank, Hyderabad, Telangana-500004.
2. The Principal Chief Commissioner of Income Tax, AP and TS, IT Towers, AC Guards, Masab Tank, 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 direct more particularly one in the nature of Writ of Mandamus, declaring the Notice u/s 148 dt. 29.03.2023 issued by the 1st Respondent for A.Y. 2016-17 vide DIN No. ITBA/AST/S/148_1/2022-23/1051573361(1), consequent to the order passed u/s 148A(d) dt. 29.03.2023 vide DIN No. ITBA/AST/F/148A/2022-23/1051551945(1) and issued by the JA0(1st respondent) instead of FAO(3rd respondent) and consequential orders and notices, set-aside assessment proceedings and penalty order passed vide order u/s 271(1)(b)of the Act dt. 06.05.2024,as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural Justice.

IA NO: 1 OF 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 pursuant to the Notice u/s 148 dt. 29.03.2023issued by the Ist Respondent for A.Y. 2016- 17vide DIN No. ITBA/AST/S/148 1/2022-23/1051573361(1) and the Penalty orders,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: MS BOKARO SAPNA 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.2786 of 2026

Dated: 02.02.2026

Between:

Syamala Sarat Chander Reddy

...Petitioner

and

The Income Tax Officer, Ward – 4(1),
Hyderabad, #IT Towers, AC Guards, Masab Tank,
Hyderabad, Telangana – 500 004,
and 2 others.

...Respondents

ORDER:

Learned counsel Sri Manmohan Dundu appears for the petitioner.

Ms. Bokaro Sapna Reddy, learned Senior Standing Counsel for Income Tax Department, appears for the respondents.

2. The notice under Section 148 of the Income Tax Act, 1961, for the assessment year 2016-2017 dated 29.03.2023 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 09.12.2024 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.

SD/-K. MADHAVI
ASSISTANT REGISTRAR

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

//TRUE COPY//

SECTION OFFICER

To,

1. The Income Tax OfficerWard- 4(1), Hyderabad, IT Towers, AC Guards, Masab Tank, Hyderabad, Telangana-500004.
2. The Principal Chief Commissioner of Income Tax, AP and TS, IT Towers, AC Guards, Masab Tank, 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.
4. One CC to SRI. DUNDU MANMOHAN, Advocate [OPUC]
5. One CC to SRI. BOKARO SAPNA REDDY, (SENIOR SC FOR INCOME TAX) [OPUC]
6. Two CD Copies

DAN
BS

HIGH COURT

DATED:02/02/2026

ORDER

WP.No.2786 of 2026

HIGH COURT FOR THE STATE OF TELANGANA
26 FEB 2026
★ DESPATCHED ★

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

8

NT
1\26.