[3488]

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

TUESDAY, THE TWENTY SEVENTH DAY OF JANUARY
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 NOs: 40118, 40201, 40230, 40232, 40242, 40331, 40333, 40428, 40464, 40491, 40492, 40493, 40494, 40495, 40496, 40610, 40611, 40615, 40629, 40631, 40632, 40638, 40640, 40658, 40722, 40734, 40788, 40805 of 2025; 4, 81, 97, 249, 254, 296, 629, 636, 646, 707, 743, 746, 751, 767, 1104, 1174, 1198, 1211, 1265, 1270, 1275, 1410, 1441, 1458, 1464, 1467, 1469, 1504, 1652, 1683, 1691, 1754, 1757, 1809, 1814, 1817, 1828, 1844, 1865 and 1914 of 2026

WRIT PETITION NO: 40118 OF 2025

Between:

Mohammed Ibrahim Ali, S/o. Mohammed Mahaboob Ali, Aged about 47 years, Occ. Business R/o. H No -19-4-281/F/B/A Sanjay Gandi Nagar, Nawab Saab Kunta Nagar Hyderabad 500001 Telangana, India PAN.AUVPA0591P, 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-Ranip, Jawaharlal Nehru Stadium, Delhi -110 003.
2. The Income tax officer, Ward 17(1),Hyderabad/Signature Towers, Sy.No.6(P) of Kondapur, Sy.37(P) of Kothaguda, Opp. Botanical Gardens, Serlingampally (M), R.R.District, yderabad-500084 Telangana
3. Union of India, Represent by 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 notice issued (JAO) by 2nd

Respondent under section 148 Dated. 21.04.2022 vide DIN No. ITBA/AST/S/148_1/2022-23/1042806632(1) for the Assessment Year 2018-19 and the consequential order passed by the 1st respondent u/s. 147 r.w.s 144 read with section 144Bof the Income-tax Act Date of Order 11.03.2024, DIN. ITBA/AST/S/147/2023-24/1062351746(1) for the Assessment Year 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 144B of the Income-tax Act Date of Order 11.03.2024, DIN. ITBA/AST/S/147/2023-24/1062351746(1) for the Assessment Year 2018- 19 and all consequential proceedings pursuant thereto.

IA NO: 1 OF 2025

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, 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 Order 11.03.2024, DIN. ITBA/AST/S/147/2023-24/1062351746(1) for the Assessment Year 2018- 19and stay of Demand notice under section 156 Dated. 11.03.2024 vide DIN No. ITBA/AST/S/156/2023-24/1062351855(1) for the Assessment Year 2018- 19, pending disposal of the writ petition.

Counsel for the Petitioner: SRI THANNERU CHAITANYA KUMAR

Counsel for the Respondent No.1 & 2: Ms. J.SUNITHA, Sr. SC FOR IT

Counsel for the Respondent No.3: SMT B.KAVITA YADAV, Sr. SC FOR CENTRAL GOVT.

WRIT PETITION NO: 40201 OF 2025

Between:

Suresh Kumar Choudary Koppalli, Son of Koppalli Subba Rayudu aged about 52years Occ Business Plot No- 406, D.No- 7-2-1813/5/A/1, S.V.S.S. Nivas Street.No.1, Czech Colony, Ameerpet, Hyderabad, Telangana-500018

...PETITIONER

AND

1. Assessment Unit, Income Tax Department, National e-Assessment Center, Room No.401, 2ndFloor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi-I 10 003.
2. Income Tax Officer, Ward-(1), PCIT 1, Signature Towers, Sy No 6(P), Kondapur, Serilingampally, Hyderabad, Telangana- 500084
3. Commissioner of Income tax (Appeals), National Faceless Appeal Centre (NFAC), C-B lock, 4th Floor, S P M Civic Centre, New Delhi - 110001.
4. Principal Chief Commissioner of Income Tax, Andhra Pradesh and Telangana, Hyderabad 10-2-3, Room No.922, 9th Floor, B Block, ITTowers, AC Guards,Hyderabad-500 004.
5. Union of India, rep. by its Secretary, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, 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 of Mandamus or any other appropriate writ, order or direction –

(a) declaring the notice under Notice under Section 148 of the Income Tax Act, 1961, dated 31.01.2024, passed by 2nd Respondent for the assessment year 2020-21 as being without jurisdiction and contrary to faceless assessment procedure laid down in Section 144B of the Income Tax Act 1961 and consequently.

(b) to set-aside the subsequent proceedings in order under Section 147 dated 08.03.2025 issued by the 1st Respondent and along with all consequential proceedings thereto for the assessment year 2020-21 as being without Jurisdiction, arbitrary, illegal, bad in law, void-ab-initio, apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India and contrary to faceless assessment procedure laid down in Section 144B of the Income Tax Act 1961, and consequently set-aside the same in the interests of justice.

IA NO: 1 OF 2025

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 stay of all further proceedings, including any recovery, including stay on any coercive recovery or further appeal proceedings, pursuant to the impugned notice under Section 148 dated 31.03.2024 issued by the 2nd Respondent, under Section 147 read with Sections 144 and144B of the Income Tax Act, 1961 for the assessment year 2020-21 subsequent proceedings in order under Section 147 dated 08.03.2025 issued by the 1st Respondent, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: Ms. AKRUTI AGARWAL

Counsel for the Respondent No.1 to 4: Ms. BOKARO SAPNA REDDY, Sr. SC FOR IT

Counsel for the Respondent No.5: SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO. 40230 OF 2025

Between:

Mr. Prabhakar Pokala, S/o Mr. Vishwanatham, aged 64 years, Occ. Business, R/o 19-907/8, Nagarjuna Nagar, Miryalaguda, Sanjay Nagar, Nalgonda District - 508 207, Telangana.

...PETITIONER

AND

1. The Income Tax Officer, Ward 1, Nalgonda, Income Tax Office, Near Rail, Under Bridge, Nalgonda District -508 001, Telangana
2. The Principal Chief Commissioner of Income Tax, AP and TS, Hyderabad, Room No.922, 9th Floor, B-Block, I.T.Towers, 10-2-3, AC Guards, Hyderabad - 500 004, Telangana.
3. Assessment Unit, Income Tax Department, National e-Assessment Center, New Delhi, Room No.401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi - 110 003.

...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 of Mandamus or any other appropriate Writ, Order or Direction, declaring that.

a. the order passed u/s 148A(d) of the Income Tax Act, 1961, dated. 29.04.2024, bearing DIN and Notice No.ITBA/AST/F/148A/2024-25/1064443865(1), by the 1st Respondent

b. the notice issued u/s 148 of the Income Tax Act, 1961, dated. 29.04.2024, bearing DIN and Notice No.ITBA/AST/S/148_1/2024-25/1064444194(1), by the 1st Respondent

for the Assessment Year 2017 - 18, as arbitrary, illegal, bad in law, void-ab-initio, violative of the principles of natural justice, apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India and Sec 148A of the Income Tax Act, 1961, and to consequently set aside the same in the interests of justice.

IA NO: 1 OF 2025

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, including any recovery, pursuant to the notice issued u/s 148 of the Income Tax Act, 1961, dated 29.04.2024, bearing DIN and Notice No.. ITBA/AST/S/148_1/2024- 25/1064444194(1), by the 1st Respondent, for the Assessment Year 2017 - 18; pending disposal of the above Writ Petition.

Counsel for the Petitioner: SRI SINGAM SRINIVAS RAO & SRI VIGHNESH ASAWA, REP. SRI A.V.A.SIVA KARTIKEYA

Counsel for the Respondents: Ms. BOKARO SAPNA REDDY, Sr. SC FOR IT

WRIT PETITION NO: 40232 OF 2025

Between:

Vivek Ashwin Vanam, S/o. Goverdhan Vanam, Aged about 41 years, R/o. 6-2-339-341, Near Maremma Temple New, Bhoiguda, Hyderabad - 500 003, Telangana State.

AND **...PETITIONER**

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 Assistant Commissioner, Circle 12(1), Aaykar Bhawan, Opp.L B Stadium, Basheerbagh, Hyderabad - 500 004, Telangana State.

...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 or order or direction, more preferably in the nature of Writ of Mandamus, holding the order passed by the rd respondent herein under Sec. 148A(d) of the Income Tax Act, dated. dated.29.03.2023 with DIN Notice No.ITBA/AST/F/148A/2022-23/1051540024(1) for F.Y. 2018-19 relevant to the A.Y. 2019-20 as illegal, arbitrary, bad in Law and violation of Principles of Natural Justice apart from being violative of Provisions of Sec.148A and 149 of the Act also contrary to the Circular issued by CBDT and provisions of Sec.151A of the Act consequently set aside the same.

IA NO: 1 OF 2025

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 Suspend the Operation of the Order dated.29.03.2023 with DIN Notice No.ITBA/AST/F/148A/2022-23/1051540024(1) for F.Y. 2018-19 relevant to the A.Y. 2019-20 passed by the 2nd respondent, pending disposal of the above writ petition.

Counsel for the Petitioner: Ms. AYYAGARI JAYASHREE

Counsel for the Respondents: Ms. BOKARO SAPNA REDDY, Sr. SC FOR IT

WRIT PETITION NO: 40242 OF 2025

Between:

Mohammed Ibrahim Ali, S/o. Mohammed Mahaboob Ali Aged about 47 years, Occ. Business R/o. H No 19-4-281/F/B/A Sanjay Gandi Nagar, Nawab Saab Kunta Nagar Hyderabad 500001 Telangana, India PAN.AUVPA0591P, Assessment Year. 2017-18

...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 8(1),Hyderabad/ Signature Towers, Sy.No.6(P) of Kondapur, Sy.37(P) of Kothaguda, Opp. Botanical Gardens, Serlingampally (M), R.R.District, Hyderabad-500084 Telangana
3. Union of India, Represent by 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 notice issued (JAO) by 2nd Respondent under section 148 Dated. 28.03.2024 vide DIN No. ITBA/AST/S/148_1/2023-24/1063509881(1)for the Assessment Year 2017-18 and the consequential order passed by the 1st respondent u/s. 147 r.w.s 144 read with section 144Bof the Income-tax Act Date of Order 14.02.2025, DIN. ITBA/AST/S/147/2024-25/1073295734(1) for the Assessment Year 2017-18, 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 Order 14.02.2025, DIN. ITBA/AST/S/147/2024-25/1073295734(1) for the Assessment Year 2017- 18and all consequential proceedings pursuant thereto.

IA NO: 1 OF 2025

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, including any recovery, pursuant to the order passed by the 1st Respondent u/s. 147 r.w.s 144 read with section 144B of the Income-tax Act Date of Order 14.02.2025, DIN. ITBA/AST/S/147/2024-25/1073295734(1) for the Assessment Year 2017- 18 and stay of Demand notice under section 156 Dated. 14.02.2025 vide DIN No. ITBA/AST/S/156/2024-25/1073295880(1) for the Assessment Year 2017- 18, pending disposal of the writ petition.

Counsel for the Petitioner: SRI THANNERU CHAITANYA KUMAR

Counsel for the Respondent No.1 & 2: Ms. J.SUNITHA, Sr. SC FOR IT

Counsel for the Respondent No.3: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERAL OF INDIA

WRIT PETITION NO: 40331 OF 2025

Between:

Tricolour Properties Private Limited, A Private Limited Company incorporated under Companies Act, 1956 D.No.6-3-251/4, Balapura, Road no. 1, Banjara Hills, behind GVK mall, Khairatabad, Hyderabad, Telangana- 500034 Represented by its Authorized Signatory Mr. B. Madhav

...PETITIONER

AND

1. Assistant Commissioner of Income Tax Central Circle - 3(1), Hyderabad Aayakar Bhavan, Opp. LB Stadium Basheerbagh, Hyderabad, Telangana - 500004
2. Central Board of Direct Taxes, Central Secretariat, North Block, New Delhi - 110001 Represented by National Faceless Assessment Centre
3. Commissioner Of Income Tax (Appeals), Hyderabad- 11, 5th Floor, D-Block, IT Towers, 10-2-3, AC Guards, 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 Writ of Certiorari or any other appropriate writ or direction to set aside the

(a) Digitally Signed Notice u/s. 148 of the Act vide DIN and Notice No ITBA/AST/S/148_1/2023-24/1059159653(1) dated 28/12/2023 issued by Respondent No. 1 in Exhibit P1

(b) Digitally signed Assessment Order u/s. 147 of the Act bearing DIN and Order No. ITBA/AST/S/147/2023-24/1063797895(1) dated 31/03/2024 passed by Respondent No. 1 in Exhibit P2 and

(c) Digitally signed Appellate Order u/s 250 of the Act bearing DIN and Order No. ITBA/APL/S/250/2025-26/1082880996(1) dated 21/11/2025 passed by Respondent No. 3 in Exhibit P3.

and all other consequential actions, penal and recovery proceedings for being illegal, arbitrary, unlawful and violative of the provisions of the Income-tax Act, 1961 and Articles 14 and 19(1)(g) of the Constitution of India.

IA NO: 1 OF 2025

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 the operation of and all recovery and penal proceedings in pursuance of the Digitally Signed Notice u/s. 148 of the Act vide DIN and Notice No ITBA/AST/S/148_1/2023-24/1059159653(1) dated 28.12.2023 issued by Respondent No. 1 in Exhibit P1 Digitally signed Assessment Order u/s. 147 of the Act bearing DIN and Order No. ITBA/AST/S/147/2023-24/1063797895(1) dated 31.03.2024 passed by Respondent No. 1 in Exhibit P2 and pass Digitally signed Appellate Order u/s 250 of the Act bearing DIN and Order No. ITBA/APL/S/250/2025-26/1082880996(1) dated 21.11.2025 passed by Respondent No. 3 in Exhibit P3, and pass any such other order or orders as the Honble Court may deem fit and proper in the circumstances of the case, as the petitioner, being fastened with huge additions to its returned income as a result of the Impugned Assessement Order and Impugned Appellate Order, both of which suffer from various legal and factual infirmities, would suffer irreparable hardship if coercive recovery is continued, whereas no prejudice will be caused to the Revenue if recovery is stayed during the pendency of this writ petition.

Counsel for the Petitioner: SRI SANTOSH SAGAR KAPILAVAI

Counsel for the Respondents: SRI N.PRAVEEN REDDY, Sr. SC FOR IT

WRIT PETITION NO: 40333 OF 2025

Between:

Tricolour Properties Private Limited, A Private Limited Company incorporated under Companies Act, 1956 D.No.6-3-251/4, Balapura, Road no. 1, Banjara Hills, behind GVK mall, Khairatabad, Hyderabad, Telangana- 500034 Represented by its Authorized Signatory Mr. B. Madhav

...PETITIONER

AND

1. Assistant Commissioner of Income Tax Central Circle - 3(1), Hyderabad Aayakar Bhavan, Opp. LB Stadium Basheerbagh, Hyderabad, Telangana - 500004
2. Central Board of Direct Taxes Central Secretariat, North Block, New Delhi - 110001 Represented by National Faceless Assessment Centre
3. Commissioner Of Income Tax (Appeals), Hyderabad- 11 5th Floor, D-Block, IT Towers, 10-2-3, AC Guards, 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 Writ of Certiorari or any other appropriate writ or direction to set aside the

(a) Digitally Signed Notice u/s.148 of the Act vide DIN AND Notice No ITBA/AST/S/148_1/2023-24/1051706172(1) dated 30.03.2023 issued by Respondent No.1 in Exhibit P1

(b) Digitally signed Assessment Order u/s. 147 of the Act bearing DIN and Order No ITBA/AST/S/147/2023-24/1063732453(1) dated 30.03.2024 passed by Respondent No. 1 in Exhibit P2 and

(c) Digitally signed Appellate Order u/s 250 of the Act bearing DIN and Order No. ITBA/APL/S/250/2025-26/1082895747(1) dated 21.11.2025 passed by Respondent No. 3 in Exhibit P3.

and all other consequential actions, penal and recovery proceedings for being illegal, arbitrary, unlawful and violative of the provisions of the Income-tax Act, 1961 and Articles 14 and 19(1)(g) of the Constitution of India.

IA NO: 1 OF 2025

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 the operation of and all recovery and penal proceedings in pursuance of the Digitally Signed Notice u/s. 148 of the Act vide DIN & Notice No. ITBA/AST/S/148_1/2022-23/1051706172(1) dated 30.03.2023 issued by Respondent No. 1 in Exhibit P1; Digitally signed Assessment Order u/s. 147 of the Act bearing DIN & Order No. ITBA/AST/S/148_1/2022-23/1051706172(1) dated 30.03.2023 passed by Respondent No. 1 in Exhibit P2 and pass Digitally signed Appellate Order u/s 250 of the Act bearing DIN & Order No. ITBA/APL/S/250/2025-26/1082895747(1) dated 21.11.2025 passed by Respondent No. 3 in Exhibit P3 and pass any such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case, as the Petitioner, being fastened with huge additions to its returned income as a result of the Impugned Assessment Order and Impugned Appellate Order, both of which suffer from various legal and factual infirmities, would suffer irreparable hardship if coercive recovery is continued, whereas no prejudice will be caused to the Revenue if recovery is stayed during the pendency of this Writ Petition.

Counsel for the Petitioner: SRI SANTOSH SAGAR KAPILAVAI

Counsel for the Respondents: SRI N.PRAVEEN REDDY, Sr. SC FOR IT

WRIT PETITION NO: 40428 OF 2025

Between:

Sai Kumar Thota Saikumar, H.No.10-4-771/B, Sri Ram Nagar Colony, Masab Tank Hyderabad, Telangana - 500 028

...PETITIONER

AND

1. Union of India, Ministry of Finance, Income Tax Department, New Delhi - 100 011
2. The Office of Commissioner, Income Tax Department, Ministry of Finance, Government of India, New Delhi - 100 011.
3. Office of the Income Tax Officer, Ward 6(1), Hyderabad IT Towers, AC Guards, Masab Tank, Hyderabad - 500 004.
4. The National Faceless Assessment Center, Income Tax Department, Ministry of Finance, Government of India, New Delhi - 100 011.

...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 or direction or order more particularly in the nature of a writ of certiorari calling for the records and quashing the (i) Impugned Notice dated 26/06/2025bearing DIN and Notice No. ITBA/AST/S/148_1/2025-26/1077862610(1) for the Assessment Year 2021-22, issued by the 3rdRespondent under Section 148 of the Income Tax Act, 1961 as being illegal and in violation of applicable law and further restrain the Respondents from making any assessment, reassessment or re-computation or otherwise proceeding against the Petitioner on the basis of the aforementioned Impugned Notice dated 26/06/2025.

IA NO: 2 OF 2025

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 the operation of Impugned Notice dated 26/06/2025 bearing DIN and Notice No. ITBA/AST/S/148_1/2025-26/1077862610(1)for the Assessment Year 2021 - 22, issued by the Respondents under Section 148of the Income Tax Act, 1961 in the interest of justice.

IA NO: 3 OF 2025

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 suspend all further proceedings pursuant to the Impugned Notice dated 26/06/2025 bearing DIN and Notice No.ITBA/AST/S/148_1/2025-26/1077862610(1) for the Assessment Year 2021 - 22, issued by the Respondents under Section148of the Income Tax Act, 1961, in the interest of justice.

Counsel for the Petitioner: SRI SHEETAL SRIKANTH

**Counsel for the Respondent No.1: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERAL OF INDIA**

Counsel for the Respondent No.2 to 4: Ms. B.SAPNA REDDY, Sr. SC FOR IT

WRIT PETITION NO: 40464 OF 2025

Between:

Swathi Guduri, D/o. Seshareddy Guduri, Aged 46 years, Occ. Business, R/o. Prestige Tranquil, Tower 2, 9th Floor, Flat No. 2096, One Golden Mile Road, Kokapet, Hyderabad-500075, Telangana

...PETITIONER

AND

1. Assessment Unit, Income Tax Department, National e-Assessment Center, New Delhi, Room No.401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi - 110 003.
2. The Income Tax Officer, Ward 14(1), IT Towers, AC Guards, Masab Tank, HYDERABAD-500004
3. The Principal Commissioner of Income Tax - 4, Hyderabad, Income Tax Towers, AC Guards, Masab Tank, Hyderabad - 500 004, Telangana.

...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 of Mandamus or any other appropriate Writ, Order or Direction, declaring the Assessment Order passed by the 1st Respondent, u/s 147 r/w Sec. 144 r/w Sec. 144B Of the Income Tax Act, 1961, dated 26/02/2025, bearing DIN.ITBA/AST/S/147/2024- 25/1073742109(1) for the Assessment Year 2020-21, as arbitrary, illegal, bad in law, void-ab-initio, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India and Sec. 148A of the Income Tax Act, 1961, and consequently set aside the same in the interests of justice.

IA NO: 1 OF 2025

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, including any recovery, pursuant to the Assessment Order passed by the 1st Respondent, u/s 147 r/w Sec. 144 r/w Sec. 144B of the Income Tax Act, 1961. dated 26/02/2025, bearing DIN.. ITBA/AST/S/147/2024-25/1073742109(1) for the Assessment Year 2020-21 pending disposal of the above Writ Petition.

Counsel for the Petitioner: SRI PATURI RAMA KRISHNA

Counsel for the Respondents: Ms. BOKARO SAPNA REDDY, Sr. SC FOR IT

WRIT PETITION NO: 40491 OF 2025

Between:

Suresh Tammineedi, S/o. T. Satyanarayana, Aged about 55 years, Occ. Business, R/o. SRT 766, Sanath Nagar, NE Nehru Park, Hyderabad 500018

...PETITIONER

AND

1. Union of India, Ministry of Finance, Represented by its Secretary 166-B, North Block, New Delhi-110001
2. Income Tax Officer, Income Tax Office, Ward -12(1), Hyderabad, I T TOWER, AC Guards, Masab Tank, HYDERABAD, 500004

3. The National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Govt of India, 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

i. Issue a Writ, Order or Direction more particularly, one, in the nature of Writ of Mandamus, declaring the impugned Order under Section 148A(d) of Act bearing DIN Notice No. ITBA/COM/F/17/2022 - 23/1044123512(1) dated 26.07.2022 and notice u/s. 148 of the said Act dated 26.07.2022 and consequential impugned assessment order under Section 147 read with section 144B of the Act bearing DIN and Notice no. ITBA/AST/S/147/2023-24/1052797974(1) dated 12.05.2023 in respect of AY 2014-15 issued by Respondent no.2 as illegal, arbitrary, bad in law, void ab initio, violative of the principles of natural justice and being violative of Articles 14,19 and 265 of the Constitution of India and consequently,

ii. To Set aside the impugned Order under Section 148A(d) of Act bearing DIN Notice No.ITBA/COM/F/17/2022-23/1044123512(1) dated 26.07.2022 and notice u/s. 148 of the said Act dated 26.07.2022 and consequential impugned assessment order under Section 147 read with section 144B of the Act bearing DIN and Notice no. ITBA/AST/S/147/2023-24/1052797974(1) dated 12.05.2023 in respect of AY 2014-15 issued by Respondent no.2 any consequent proceedings as lacking in jurisdiction.

IA NO: 1 OF 2025

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 of operation of impugned Order under Section 148A(d) of Act bearing DIN Notice No.ITBA/COM/F/17/2022-23/1044123512(1) dated 26.07.2022 and notice u/s. 148 of the said Act dated 26.07.2022 and consequential impugned assessment order under Section 147 read with section 144B of the Act bearing

DIN And Notice no. ITBA/AST/S/147/2023-24/1052797974(1) dated 12.05.2023 in respect of AY 2014-15 issued by Respondent no.2 including all further proceedings pending disposal of the main writ petition.

Counsel for the Petitioner: Ms.PRAGAT MATHIDEPALLE REPRESENTING Ms. SNEHA ASTHANA

**Counsel for the Respondent No.1: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERAL OF INDIA**

Counsel for the Respondent No.2 & 3: Ms. B.SAPNA REDDY, Sr. SC FOR IT

WRIT PETITION NO: 40492 OF 2025

Between:

Concord Drugs Limited, Having its Office at Survey No.249, Asmangadh, Hayatnagar Mandal, Brahmanapally Village, Hyderabad, Rangareddy District 500054, Telangana, Represented by its Authorized Signatory, Mr. Seelam Nagi Reddy.

...PETITIONER

AND

1. Union of India, Ministry of Finance, Represented by its Secretary 166-B, North Block, New Delhi-110001
2. Income Tax Officer, Income Tax Office, Circle 1(1), Hyderabad, IT TOWER, AC Guards, Masab Tank, HYDERABAD, 500004
3. The National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Govt of India, 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

i. To issue a Writ, Order or Direction more particularly, one, in the nature of Writ of Mandamus, declaring the order passed by the Respondent No.2 in passing the impugned assessment Order dated 16.04.2024 u/s 148A(d) bearing DIN Notice No.ITBA/AST/F/148A/2024-25/1064142890(1) and a notice bearing DIN and Notice no. ITBA/AST/S/148_1/2024-25/1064143160(1) u/s. 148 of the said Act dated 16.04.2024 in respect of Ay. 2019-20 as illegal, arbitrary, bad in law, void ab initio, violative of the principles of natural justice and being violative of Articles 14,19 and 265 of the Constitution of India and consequently,

ii. To Set aside the impugned assessment Order dated 16.04.2024 u/s. 148A(d) bearing DIN Notice No.ITBA/AST/F/148A/2024-25/1064142890(1) and a notice bearing DIN and Notice no. ITBA/AST/S/148_1/2024-25/1064143160(1)u/s. 148 of the said Act dated 16.04.2024 in respect of Ay. 2019-20 any consequent proceedings as lacking in jurisdiction.

IA NO: 1 OF 2025

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 of operation of impugned assessment Order dated 16.04.2024 u/s 148A(d) bearing DIN Notice No. ITBA/AST/F/148-A/2024-25/1064142890(1) and a notice bearing DIN and Notice no. ITBA/AST/S/148_1/2024-25/1064143160(1) u/s. 148 of the said Act dated 16.04.2024 in respect of Ay. 2019-20 issued by Respondent no.2 including all further proceedings pending disposal of the main writ petition.

Counsel for the Petitioner: Ms. SNEHA ASTHANA

Counsel for the Respondent No.1: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.2 & 3: SRI VIJHAY K.PONNA,
Sr. SC FOR IT

WRIT PETITION NO: 40493 OF 2025

Between:

Suresh Tammineedi, S/o. T. Satyanarayana, Aged about 55 years, Occ. Business, R/o. SRT 766, Sanath Nagar, NE Nehru Park, Hyderabad 500018

...PETITIONER

AND

1. Union of India, Ministry of Finance, Represented by its Secretary 166-B, North Block, New Delhi-110001
2. Income Tax Officer, Income Tax Office, Ward -12(1), Hyderabad, I T TOWER, AC Guards, Masab Tank, HYDERABAD, 500004

3. The National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Govt of India, 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

i. Issue a Writ, Order or Direction more particularly, one, in the nature of Writ of Mandamus, declaring the impugned Order under Section 148A(d) of Act bearing DIN Notice No. ITBA/COM/F/17/2022-23/1044123740(1) dated 26.07.2022 and notice u/s. 148 of the said Act dated 26.07.2022 and consequential impugned assessment order under Section 147 read with section 144B of the Act bearing DIN and Notice no. ITBA/AST/S/147/2023-24/1052954320(1) dated 18.05.2023 in respect of AY 2015-16 issued by Respondent no.2 as illegal. arbitrary, bad in law, void ab initio, violative of the principles of natural justice and being violative of Articles 14,19 and 265 of the Constitution of India and consequently,

ii. To Set aside the impugned Order under Section 148A(d) of Act bearing DIN Notice No. ITBA/COM/F/17/2022-23/1044123740(1) dated 26.07.2022 and notice u/s. 148 of the said Act dated 26.07.2022 and consequential impugned assessment order under Section 147 read with section 144B of the Act bearing DIN and Notice no. ITBA/AST/S/147/2023-24/1052954320(1) dated 18.05.2023 in respect of AY 2015-16 issued by Respondent no.2 any consequent proceedings as lacking in jurisdiction.

IA NO: 1 OF 2025

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 of operation of impugned Order under Section 148A(d) of Act bearing DIN Notice No. ITBA/COM/F/17/2022-23/1044123740(1) dated 26.07.2022 and notice u/s. 148 of the said Act dated 26.07.2022 and consequential impugned assessment order under Section 147 read with section 144B of the Act bearing

DIN & Notice no. ITBA/AST/S/147/2023-24/1052954320(1) dated 18.05.2023 in respect of AY 2015-16 issued by Respondent no.2 including all further proceedings pending disposal of the main writ petition.

Counsel for the Petitioner: Ms. SNEHA ASTHANA

Counsel for the Respondent No.1: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.2 & 3: Ms. B.SAPNA REDDY, Sr. SC FOR IT

WRIT PETITION NO: 40494 OF 2025

Between:

CONCORD DRUGS LIMITED, Having its Office at Survey No.249 Asmangadh, Hayatnagar Mandal, Brahmanapally Village, Hyderabad, Rangareddy District 500054, Telangana, Represented by its Authorized Signatory, Mr. Seelam Nagi Reddy

...PETITIONER

AND

1. Union of India, Ministry of Finance, Represented by its Secretary 166-B, North Block, New Delhi-110001
2. Income Tax Officer, Income Tax Office, Circle 1(1), Hyderabad, I T TOWER, AC Guards, Masab Tank, HYDERABAD, 500004
3. The National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Govt of India, 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

i. issue a Writ, Order or Direction more particularly, one, in the nature of Writ of Mandamus, declaring the order passed by the Respondent No.2 in passing the impugned assessment Order dated 16.04.2024 u/s 148A(d) bearing DIN Notice No. ITBA/AST/F/148A/2024-25/1064143402(1) and a notice bearing DIN AND Notice no. ITBA/AST/S/148 _1/2024-25/1064143654(1) u/s. 148 of the said Act dated 16.04.2024 in respect of Ay. 2017-18 as illegal. arbitrary, bad in law, void ab initio, violative of the principles of natural justice and being violative of Articles 14,19 and 265 of the Constitution of India and consequently,

ii. To Set aside the impugned assessment Order dated 16.04.2024 u/s 148A(d) bearing DIN Notice No. ITBA/AST/F/148A/2024-25/1064143402(1) and a notice bearing DIN AND Notice no. ITBA/AST/S/148_1/2024-25/1064143654(1) u/s. 148 of the said Act dated 16.04.2024 in respect of Ay. 2017-18 any consequent proceedings as lacking in jurisdiction.

IA NO: 1 OF 2025

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 of operation of impugned assessment Order dated 16.04.2024 u/s 148A(d) bearing DIN Notice No. ITBA/AST/F/148A/2024-25/1064143402(1) and a notice bearing DIN & Notice no. ITBA/AST/S/148_1/2024-25/1064143654(1) u/s. 148 of the said Act dated 16.04.2024 in respect of Ay. 2017-18 issued by Respondent no.2 including all further proceedings pending disposal of the main writ petition.

Counsel for the Petitioner: Ms. SNEHA ASTHANA

Counsel for the Respondents No.1: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondents No.2 & 3: SRI VIJHAY K.PUNNA, Sr. SC FOR IT

WRIT PETITION NO: 40495 OF 2025

Between:

Suresh Tammineedi, S/o. T.Satyanarayana, Aged about 55 years, Occ. Business, R/o. SRT 766, Sanath Nagar, NE Nehru Park, Hyderabad 500018

...PETITIONER

AND

1. Union of India, Ministry of Finance, Represented by its Secretary 166-B, North Block, New Delhi-110001
2. Income Tax Officer, Income Tax Office, Ward -12(1), Hyderabad, I T TOWER, AC Guards, Masab Tank, HYDERABAD, 500004
3. The National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Govt of India, 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

a) Issue a Writ, Order or Direction more particularly, one, in the nature of Writ of Mandamus, declaring the impugned Order under Section 148A(d) of Act bearing DIN Notice No.ITBA/COM/F/17/2022-23/1044250699(1)dated 28.07.2022 and notice u/s. 148 of the said Act dated 28.07.2022 and consequential impugned assessment order under Section 147 read with section 144B of the Act bearing DIN and Notice no. ITBA/AST/S/147/2023-24/1052788071(1) dated 12.05.2023 in respect of AY 2017-18 issued by Respondent no.2 as illegal. arbitrary, bad in law, void ab initio, violative of the principles of natural justice and being violative of Articles 14,19 and 265 of the Constitution of India and consequently,

b. To Set aside the impugned Order under Section 148A(d) of Act bearing DIN Notice No. ITBA/COM/F/17/2022-23/1044250699(1) dated 28.07.2022 and notice u/s. 148 of the said Act dated 28.07.2022 and consequential impugned assessment order under Section 147 read with section 144B of the Act bearing DIN and Notice no. ITBA/AST/S/147/2023-24/1052788071(1) dated 12.05.2023 in respect of AY 2017-18 issued by Respondent no.2 any consequent proceedings as lacking in jurisdiction.

IA NO: 1 OF 2025

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 of operation of impugned Order under Section 148A(d) of Act bearing DIN Notice No. ITBA/COM/F/17/2022-23/1044250699(1) dated 28.07.2022 and notice u/s. 148 of the said Act dated 28.07.2022 and consequential impugned assessment order under Section 147 read with section 144B of the Act bearing DIN & Notice no. ITBA/AST/S/147/2023-24/1052788071(1) dated 12.05.2023 in respect of AY 2017-18 issued by Respondent no.2 including all further proceedings pending disposal of the main writ petition.

Counsel for the Petitioner: Ms. SNEHA ASTHANA

Counsel for the Respondent No.1: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.2 & 3: Ms. B.SAPNA REDDY, Sr. SC FOR IT

WRIT PETITION NO 40496 OF 2025

Between:

CONCORD DRUGS LIMITED, Having its Office at Survey No.249 Asmangadh, Hayatnagar Mandal Brahmanapally Village Hyderabad, Rangareddy District 500054, Telangana, Represented by its Authorized Signatory, Mr. Seelam Nagi Reddy

...PETITIONER

AND

1. Union of India, Ministry of Finance, Represented by its Secretary 166-B, North Block, New Delhi-110001
2. Income Tax Officer, Income Tax Office, Circle 1(1), Hyderabad, I T TOWER, AC Guards, Masab Tank, HYDERABAD, 500004
3. The National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Govt of India, 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

i. Issue a Writ, Order or Direction more particularly, one, in the nature of Writ of Mandamus, declaring the order passed by the Respondent No.2 in passing the impugned assessment Order dated 15.04.2024 u/s 148A(d) bearing DIN Notice No.ITBA/AST/F/148A/2024-25/1064110900(1) and a notice bearing DIN and Notice no. ITBA/AST/S/148_1/2024-25/1064110957(1) u/s. 148 of the said Act dated 15.04.2024 in respect of Ay. 2020-21 as illegal. arbitrary, bad in law, void ab initio, violative of the principles of natural justice and being violative of Articles 14,19 and 265 of the Constitution of India and consequently,

ii. To Set aside the impugned assessment Order dated 15.04.2024 u/s 148A(d) bearing DIN Notice No. ITBA/AST/F/148A/2024-

25/1064110900(1) and a notice bearing DIN and Notice no. ITBA/AST/S/148_1/2024-25/1064110957(1) u/s. 148 of the said Act dated 15.04.2024 in respect of Ay. 2020-21 any consequent proceedings as lacking in jurisdiction.

IA NO: 1 OF 2025

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 of operation of impugned assessment Order dated 15.04.2024 u/s 148A(d) bearing DIN Notice No. ITBA/AST/F/148A/2024-25/1064110900(1) and a notice bearing DIN and Notice no. TBA/AST/S/148_1/2024- 25/1064110957(1) u/s. 148 of the said Act dated 15.04.2024 in respect of Ay. 2020-21 issued by Respondent no.2 including all further proceedings pending disposal of the main writ petition.

Counsel for the Petitioner: Ms. SNEHA ASTHANA

Counsel for the Respondent No.1: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.2 & 3: SRI VIJHAY K.PUNNA, Sr. SC FOR IT

WRIT PETITION NO: 40610 OF 2025

Between:

Mr. Balarami Reddy Muli, S/o Mr. Chinna Rami Reddy Muli, aged 66 years, Occ. Agriculture, Rio 538/3RT, Flat No. 404, Saraca Sadan, Sanjeevareddy Nagar, Hyderabad- 500 038, Telangana.

...PETITIONER

AND

1. The Income Tax Officer, Ward 14(1), Hyderabad, IT Towers, AC Guards, Masab Tank, Hyderabad - 500 004, Telangana.
2. The Principal Chief Commissioner of Income Tax, AP and TS, Room No.. 922, 9th Floor, B-Block, I.T.Towers, 10-2-3, AC Guards, Hyderabad - 500 004, Telangana.
3. Assessment Unit, Income Tax Department, National e-Assessment Center, New Delhi, Room No.. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi - 110 003.
4. The Joint Commissioner (Appeals)/The Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, Through the Principal

Chief Commissioner of Income Tax (NaFAC), Delhi, 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 of Mandamus or any other appropriate Writ, Order or Direction, declaration that the Order passed by the 3rd Respondent, u/s 147 r/w Sec. 144B of the Income Tax Act, 1961, dated 04.01.2024, bearing DIN. ITBA/AST/S/147/2023- 24/1059366089(1), for the Assessment Year 2015 - 16 as confirmed by the order of the 4th Respondent dated 10.10.2025, vide DIN and Order No. ITBA/NFAC/S/250/2025-26/1081639957(1), passed u/s 250 of the Income Tax Act, 1961, as arbitrary, illegal, barred by limitation, bad in law, void-ab-initio, violative of the principles of natural justice, apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India and Sec 148A of the Income Tax Act, 1961, and consequently set aside the same in the interests of justice.

IA NO: 1 OF 2025

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, including any recovery, pursuant to the Order passed by the 3rd Respondent, u/s 147 r/w Sec. 144B of the Income Tax Act, 1961, dated 04.01.2024, bearing DIN.. ITBA/AST/S/147/2023-24/1059366089(1), for the Assessment Year 2015 - 16 as confirmed by the order of the 4th Respondent dated 10.10.2025, vide DIN and Order No.. ITBA/NFAC/S/250/2025-26/1081639957(1), passed u/s 250 of the Income Tax Act, 1961, pending disposal of the above Writ Petition.

Counsel for the Petitioner: SRI SINGAM SRINIVAS RAO &
SRI VIGHNESH ASAWA, REP. SRI A.V.A.SIVA KARTIKEYA

Counsel for the Respondents: Ms. BOKARO SAPNA REDDY, Sr. SC FOR IT

WRIT PETITION NO: 40611 OF 2025

Between:

Sistu Krishna Rao, S/o. Sistu Daleya, aged about 57 years, Occ. Lorry freight Commission Merchant Business, R/o H.No.11-55/1, 2nd Line, Cinima Hall Center, Sarapaka Bhadrachalam-507128 Telangana

...PETITIONER

AND

1. The National Faceless Assessment Center, Income-tax Department, New Delhi, India.
2. Income Tax Officer, Ward-1, Kothagudem 6-12-38, Ganesh temple Main Road Kothagudem, Telangana
3. The Assessment Unit Income Tax Department Ministry of Finance, Government of India
4. Union of India, Ministry of Finance Room No. 134, North Block, 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 a writ, order or direction more particularly in the nature of a Writ of Mandamus declaring the order under Section 148A(d) dated 29.03.2024 hearing DIN and Notice No. ITBA/AST/F/148A/2023-24/ 1063590548(1) and the consequent notice dated 30.03.2024 u/s 148 bearing DIN and Notice No. ITBA/AST/S/148_1/2023-24/1063715133(1) and the consequential assessment bearing DIN. ITBA/AST/S/147/2024-25/1073709393(1) dt.25/02/2025 for the assessment year 2017- as being void, illegal, arbitrary, without jurisdiction, violative of Article 14 of the Constitution of India and consequently set aside the same.

IA NO: 1 OF 2025

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 consequent to assessment order u/s 147 of the Act bearing DIN: ITBA/ AST/S/147/ 2024-25/1073709393(1) dt:25/02/ 2025, pending disposal of the writ petition.

Counsel for the Petitioner: SRI KAILASH NATH.P.S.S

Counsel for the Respondent No.1 to 3: SRI N.PRAVEEN REDDY, Sr. SC FOR IT

Counsel for the Respondent No.4: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERAL OF INDIA

WRIT PETITION NO: 40615 OF 2025

Between:

Venkata Subbi Reddy Penumallu, Son of Tatabbai Penumallu, Age. 45 years, Occ. Business, #Plot No.477C, Raghavendra Colony, Serilingampally, K.V Rangareddy, Kondapur, Telangana -500084

...PETITIONER

AND

1. Assessment Unit, Income Tax Department, National e-Assessment Center, Room No.401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi-110 003.
2. Income Tax Officer, Ward, 8(1), PCIT-2, Signature Towers, Kondapur, Serilingampally, Hyderabad, telangana-500084.
3. Commissioner of Income tax (Appeals), National Faceless Appeal Centre (NFAC), C-Block, 4th Floor, S P M Civic Centre, New Delhi - 110001.
4. Principal Chief Commissioner of Income Tax,, Andhra Pradesh and Telangana, Hyderabad 10-2-3, Room No.922, 9th Floor, 13' Block, ITTowers, AC Guards,Hyderabad-500 004.
5. Union of India, rep. by its Secretary, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, 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 of Mandamus or any other appropriate writ, order or direction

a) declaring the notice under Section 148A(b) dated31.01.2024, Order under Section 148A(d) dated14.03.2024 and Notice under Section 148 of the Income Tax Act, 1961, dated27.03.2023, passed by 2nd Respondent for the assessment year 2020-21 as being without jurisdiction and contrary to faceless assessment procedure laid down in Section 144Bof the Income Tax Act 1961 and consequently.

b) to set-aside the subsequent proceedings in order under Section 147 dated 03.03.2025 issued by the 1st Respondent and proceedings under Section 250 dated 15.12.2025issued by the 3rd Respondent for the assessment year 2020-21 as being without Jurisdiction, arbitrary, illegal, bad in law, void-ab-initio, apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India and contrary to faceless assessment procedure laid down in Section 144B of the Income Tax Act 1961 and consequently set-aside the same in the interests of justice.

IA NO: 1 OF 2025

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 stay of all further proceedings, including any recovery, pursuant to the impugned notice under Section 148A(b) dated31.01.2024, order under Section 148A(d) dated14.03.2024 and notice under Section 148 dated 27.03.2024 issued by the 2ndRespondent, under Section 147 read with Sections 144 and144B of the Income Tax Act, 1961for the assessment year 2020-21 subsequent proceedings in order under Section 147 dated 03.03.2025 issued by the 1st Respondent and proceedings under Section 250 dated 15.12.2025, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: Ms. AKRUTI AGARWAL

Counsel for the Respondent No.1 to 4: Ms. J.SUNITHA, Sr. SC FOR IT

Counsel for the Respondent No.5: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 40629 OF 2025

Between:

DCS Limited, Represented by its Authorised Signatory V. Sridhar Plot No. 169, Road No. 11, Prashasan Nagar, Jubilee Hills, Hyderabad, Telangana - 500096

...PETITIONER

AND

1. Office of the Assistant Commissioner of Income Tax, Central Circle-2(3), Income Tax Department, Hyderabad
2. Director General of Income Tax (Inv), Income Tax Department, Hyderabad.
3. Union of India, represented by its Secretary to the Government, Ministry of Finance, New Delhi-110001

...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 Writ of Mandamus or any other appropriate writ declaring and setting aside (i) the Notice dated 14.08.2024 vide DIN and Notice No. ITBA/AST/F/148A(SCN)/2024-25/1067661842 (1) issued under Section 148A(b) of the Income Tax Act, 1961 (ii) the order dated 30.08.2024 vide DIN and Notice No. ITBA/AST/F/148A/2024-25/1068191804(1) passed under Section 148A(d)' of the Income Tax Act, 1961 (iii) the Notice dated 30.08.2024 vide DIN and Notice No. ITBA/AST/S/148_1/2024-25/1068193155(1) issued under Section 148 of the Income Tax Act, 1961 (iv) Notice issued under section 143(2) read with section 147 of the income tax Act, 1961 vide DIN.ITBA/AST/F/143(2)/2024-25/1071217136(1) dated 13.12.2024 (v) Notice under sub-section 142(1) of the Income Tax Act, 1961 vide DIN and Notice No. ITBA/AST/F/142(1)/2025-26/1081988431(1) dated 24.10.2025 as illegal and for being without jurisdiction as it is issued by jurisdictional assessing officer, as it is passed without the authority of law, or to issue any other appropriate Writ or order as this Honble High Court may deem fit and proper in the circumstances of the case.

IA NO: 1 OF 2025

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 dated 30.08.2024 vide DIN and Notice No.ITBA/AST/S/148_1/2024-25/1068211315(1) issued under Section 148 of the Income Tax Act, 1961, pending disposal of the writ petition.

Counsel for the Petitioner: SRI SANDEEP SRIPADA, REP.
SRI KARAN TALWAR

Counsel for the Respondent No.1 & 2: Ms. J.SUNITHA, Sr. SC FOR IT

Counsel for the Respondent No.3: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 40631 OF 2025

Between:

Pranathi Manchukonda, D/o Raghu Kumar Manchukonda, Aged about 25 Years, Occ. Business, R/o 11-1067/1/101 SVC Arcade, Plot No. 127, Vasavi Colony Saroornagar, Ranga Reddy, 500035, Telangana, India

Presently residing at 1002 San Jacinto Dr., Unit 332, Irving , Dallas, Texas, 75063

ERPPM0079B Represented by her Father Special Power of Attorney, Raghu Kumar Manchukonda

...PETITIONER

AND

1. Assistant Commissioner of Income Tax, Central Circle-3(4), Hyderabad Aaykar Bhawan, Opp. LB Stadium, Basheer Bagh, Hyderabad, Telangana-500004.
2. The Principal Commissioner of Income Tax (Central), Hyderabad Income Tax Department Aaykar Bhawan, Opp. LB Stadium, Basheer Bagh, Hyderabad, Telangana-500004
3. The National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, ~~Ministry of Finance.~~ Govt. of India, New Delhi.
4. The Principal Commissioner of Income Tax (Appeals)-II, Hyderabad Income Tax Towers, AC Guards, Govt of Indina New Delhi.
5. 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

(i) Issue a Writ, Order or Direction more particularly, one, in the nature of Writ of Mandamus, declaring the action of the Respondent No.1 in issuing Notice u/s. 148 dated 05/02/2024 calling for return of income for A.Y. 2021-22, assessment order dated 11/03/2025, the Penalty Order u/s 271B dated 22/09/2025 and subsequent proceedings as illegal, arbitrary, bad in law and violative of Articles 14, 19 and 265 of the Constitution of India, and

(ii) declaring the action of the Respondent No.1 in issuing Notice u/s. 148 dated 05/02/2024 on the premise that the search u/s 132 was conducted in case of Petitioner, whereas no search under section 132 was actually conducted in case of the Petitioner, thereby the jurisdiction assumed by Respondent No.1 is illegal, arbitrary, bad in law and violative of Articles 14, 19 and 265 of the Constitution of India, and

(iii) Set aside Notice issued u/s. 148 dated 05/02/2024 calling for return of income for A.Y.2021-22, assessment order dated 11/03/2025, penalty order dated 22.09.2025, and any consequent proceedings as lacking in jurisdiction.

IA NO: 1 OF 2025

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 Notice issued u/s. 148 of Income Tax Act, 1961 by Respondent No.1 dated 05/02/2024 calling for the return of income of the Petitioner for A.Y.2021-22, assessment order dated 11/03/2025, penalty order dated 22/09/2025 and further stay all consequential proceedings initiated or contemplated by the Respondents, pending disposal of the writ petition.

Counsel for the Petitioner: SRI P.SOMA SHEKAR REDDY

Counsel for the Respondent No.1 to 4: SRI N.PRAVEEN REDDY, Sr. SC FOR IT

Counsel for the Respondent No.5: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 40632 OF 2025

Between:

Narayana Ravisetty, S/o Pochaiah, Aged about 63 years, Occ. Retd Govt Employee, R/o H.No. 7-160/16/1, Jagadamba Colony, Main Road Naspur, Mancherial, Telangana-504302.

...PETITIONER

AND

1. The Income Tax Officer Ward-1, Adilabad, Telangana-504106.
2. The Chief Commissioner of Income Tax, Hyderabad, I.T. Towers,A.C. Guards, Hyderabad, Tel
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 direction more particularly one in the nature of Writ of Mandamus, declaring the Assessment Order dt. 17.01.2025 passed by the 3rd respondent u/s 147 r.w.s 144/144B of the Income-tax Act for A.Y. 2017-18 vide DIN No. ITBA/AST/S/147/2024-25/1072272959(1), consequent to the order passed u/s 148A(d) dt. 27.02.2024 vide DIN No. ITBA/AST/F/148A/2023-24/1061607470(1) and the notice u/s 148 dt.27.02.2024 vide DIN No. ITBA/AST/S/148_1/2023-24/1061607803(1)issued by the JAO(Ist respondent) instead of FAO(3rd respondent)that too based on the incorrect information and without properly considering the submissions placed on record, and consequential penalty order passed vide order u/s 272A(1)(d) of the Act dt. 10.07.2025 as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural Justice.

IA NO: 1 OF 2025

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 Assessment Order dt. 17.01.2025passed by the 3rdrespondent u/s 147 r.w.s 144/144B of the Income-tax Act for A.Y. 2017-18 vide DIN No. ITBA/AST/S/147/2024-25/1072272959(1) and the Penalty orders, pending disposal of the writ petition.

Counsel for the Petitioner: SRI DUNDU SASHANK, REP.
SRI DUNDU MANMOHAN

Counsel for the Respondents: Ms. J.SUNITHA, Sr. SC FOR IT

WRIT PETITION NO: 40638 OF 2025

Between:

Mubeen Khan, S/o. Late Sri Mohd Abdul Khan, 15-9-431, Aged 50 years, Opp. Munnalal Dawasaz, Old Santosh Nagar, Babepur, Hyderabad - 500 012
PAN No: ALRPK9419M

...PETITIONER

AND

1. The Income Tax Officer, Ward - 7(1), Hyderabad.

2. The Assessment Unit, Government of India, Income Tax Department, Ministry of Finance, Delhi.

3. The Union of India, Rep. by its Secretary, Ministry of Finance, 6A, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi.

4. The Branch Manager, Axis Bank Ltd, 1st Floor, Gulzar House, Charminar, Hyderabad - 500 021 State of Telangana

...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 Writ of Mandamus or any other appropriate Writ or Order or Direction declaring-

(1) the action of the 1st Respondent in issuing Notice under Section 148 of the Income Tax Act, 1961, dated 30.03.2023 for the Assessment Year 2016-17, instead of issuing by the National Faceless Assessment Centre, as null and void, illegal and contrary to the Provisions of the Income Tax Act, 1961, without jurisdiction and in violation of Principles of Natural Justice and Rule of Law, against Article 14, 19(1)(g) of the Constitution of India is not valid in the eye of law and

(2) the action of the 2' Respondent in passing the Assessment Order, dated 01.01.2024 under Section 147 read with Section 144 and 144 B of Income Tax Act, 1961, for the Assessment Year 2016-17, without granting sufficient opportunity and without considering the explanation of the Petitioner passing the Assessment Order as arbitrary, contrary to the provisions of the Income Tax Act 1961

(3) the action of the 2nd Respondent in passing the Assessment Order, dated 01.01.2024, as null and void, illegal and contrary to the Provisions of the Income Tax Act, 1961, without jurisdiction and in violation of Principles of Natural Justice and Rule of Law, and consequently set aside the Assessment Order, dated 01.01.2024 passed by the 2nd Respondent under Section 147 read with 144 and 144 B of the Income Tax Act, 1961 for the Assessment Year 2016-17.

IA NO: 1 OF 2025

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-suspend the operation of Garnishee Notice dated 23.09.2025 issued by the 1st Respondent to the 4th Respondent Bank forthwith, pending disposal of the above Writ Petition otherwise the Petitioner will be put to severe loss and hardship.

IA NO: 2 OF 2025

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 stay of all further Proceedings in pursuance of the Assessment Order, dated 01.01.2024 passed by the 2nd Respondent for the Assessment Year 2016-17, and consequential Penalty Notice dated 01.01.2024 issued by the 2nd Respondent under Section 274 read with Section 271 (1) (b) of the Income Tax Act, 1961, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI MOHAMMED RAFI, REP.
Ms. SHAIK VAHEEDA SUSHMA

Counsel for the Respondent No.1 & 2: Ms. BOKARO SAPNA REDDY,
Sr. SC FOR IT

Counsel for the Respondent No.3: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 40640 OF 2025

Between:

Surendra Nath Chowdary Pathuri, Age. 42years, Occ. Business, S/o. Pathuri, H.No 2-90A Aunmonilanka, Aunmonilanka Nallajarla Mandal, West Godavari 534176, Andhra Pradesh.

...PETITIONER

AND

1. Income Tax Officer, Ward (Circle) 11(1), Hyderabad
2. The Principal Chief Commissioner of Income Tax, AP and TS, 10th Floor, C-Block, I.T.Towers, 10-2-3, A.C. Guards, Hyderabad -500004

3. Assessment Unit, National Faceless Assessment Centre Income Tax Department, 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 a writ, order or direction, more particularly one in the nature of Writ of Mandamus, declaring the Assessment Order dated 17/03/2025 passed by the 3rd respondent u/s 147 r/w section 144B of the Income Tax Act for A.Y. 2017-18 vide DIN No. ITBA/AST/S/147/2024-25/1074561136(1) and the notice u/s 148 dated 30.03.2023 vide DIN No. ITBA/AST/S/148_1/2023-24/1063680576(1), issued by the JAO (1st Respondent) instead of FAO (3rd Respondent) as void, illegal and contrary to the Principles of Natural Justice.

IA NO: 1 OF 2025

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 Assessment Order dated 17.03.2025 passed by the 3rd respondent u/s 147 r/w section 144B of the Income Tax Act for AY 2016-17 vide DIN No. ITBA/AST/S/147/2024-25/1074561136(1), and may pass such other order(s) as the Hon'ble Court deems fit and proper in the interest of substantial justice, as otherwise the petitioner would be put to irreparable loss and serve injury.

Counsel for the Petitioner: SRI PARIKSHITH KUTUR

Counsel for the Respondents: Ms. J.SUNITHA, Sr. SC FOR IT

WRIT PETITION NO: 40658 OF 2025

Between:

Mardhani Shokat Bhai, S/o Habeeb Bhai, Aged about 72 years, Occ-Business, 2-4-46/1/220, Happy Homes Upparpally, Rajendra Nagar Hyderabad-500048

...PETITIONER

AND

1. Income Tax Officer, Circle - 8(1), Hyderabad Signature Towers, Kondapur Hyderabad- 500084

2. The Principal Chief Commissioner of Income Tax, AP AND TS, 10th Floor, C-Block, I.T.Towers, 10-2-3, A.C.Guards, Hyderabad -500004
3. Assessment Unit, National Faceless Assessment Centre Income Tax Department, 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 a writ, order or direction, more particularly one in the nature of Writ of Mandamus, declaring the Assessment Order dated 26.03.2025 passed by the 3rd respondent u/s 147 r/w section 144B of the Income Tax Act for A.Y. 2017-18 vide DIN No. ITBA/AST/S/147/2024-25/1075042802(1) and the notice u/s 148 dated 13.03.2024 vide DIN No. ITBA/AST/F/148A/2023-24/1062552301(1), issued by the JAO (1st Respondent) instead of FAO (3rd Respondent) as void, illegal and contrary to the Principles of Natural Justice.

IA NO: 1 OF 2025

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 Assessment Order dated 26.03.2025 passed by the 3rd respondent u/s 147 r/w section 144B of the Income Tax Act for A.Y 2017-18 vide DIN No. ITBA/AST/S/147/2024-25/1075042802(1) and may pass such other order(s) as the Honorable Court deems fit and proper in the interests of substantial justice, as otherwise the Petitioner would be put to irreparable loss and serve injury.

Counsel for the Petitioner: SRI PARIKSHITH KUTUR

Counsel for the Respondents: Ms. J.SUNITHA, Sr. SC FOR IT

WRIT PETITION NO: 40722 OF 2025

Between:

Srinivasulu Vallamkonda, S/o. Shankaraiah Vallamkonda, Aged about 63 years, Occupation Business, 2-2-49, old Beet Bazar, Jangaon, Warangal, Telangana-506167.

...PETITIONER

AND

1. The Income Tax Officer Ward-1, Warangal, Income Tax Office, D. No. 1-8-610, 3rd Floor, Mayuri Complex, OPP. TSNPDCL Bhawan, Nakkalagutta, Hanamkonda, Warangal, Telangana-506001.
2. The Principal Commissioner of Income Tax-1, Hyderabad, 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 direction more particularly one in the nature of Writ of Mandamus, declaring the Notice u/s 148 dt. 29.07.2022issued by the 1st Respondent for A.Y. 2017-18 vide DIN No. ITBA/AST/M/148_1/2022-23/1044338218(1), consequent to the order passed u/s 148A(d) dt. 29.07.2022 vide DIN No. ITBA/COM/F/17/2022-23/1044310327(1) and issued by the JAO(1st respondent) instead of FAO(3rd respondent) and consequential orders, set-aside assessment proceedings and penalty order passed videorder u/s 272A(1)(d)of the Act dt. 28.11.2023,as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural Justice.

<u>IA NO: 1 OF 2025</u>

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. 29.07.2022issued by the 1st Respondent for A.Y. 2017-18 vide DIN No. ITBA/AST/M/148_1/2022-23/1044338218(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 SASHANK, REP.
SRI DUNDU MANMOHAN

Counsel for the Respondents: Ms. BOKARO SAPNA REDDY, Sr. SC FOR IT

WRIT PETITION NO: 40734 OF 2025

Between:

Tricolour Properties Private Limited, A Private Limited Company incorporated under Companies Act, 1956 D.No.6-3-251/4, Balapura, Road no. 1, Banjara Hills, behind GVK mall, Khairatabad, Hyderabad, Telangana- 500034 Represented by its Authorized Signatory Mr. B. Madhav

...PETITIONER

AND

1. Assistant Commissioner of Income Tax, Central Circle - 3(1), Hyderabad Aayakar Bhavan, Opp. LB Stadium Basheerbagh, Hyderabad, Telangana - 500004
2. Central Board of Direct Taxes, Central Secretariat, North Block, New Delhi - 110001 Represented by National Faceless Assessment Centre
3. Commissioner Of Income Tax (Appeals), Hyderabad- 11, 5th Floor, D-Block, IT Towers, 10-2-3, AC Guards, 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 Writ of Certiorari or any other appropriate writ or direction to set aside the.

(a) Digitally Signed Notice u/s. 148 of the Act vide DIN and Notice No. ITBA/AST/S/148_1/2023-24/1059159658(1) dated 28.12.2023 issued by Respondent No. 1 in Exhibit P1.

(b) Digitally signed Assessment Order u/s. 147 of the Act bearing DIN and Order No. ITBA/AST/S/147/2023-24/1063797861(1) dated 31.03.2024 passed by Respondent No. 1 in Exhibit P2. and

(c) Digitally signed Appellate Order u/s 250 of the Act bearing DIN 86 Order No. ITBA/APL/S/250/2025-26/1082877354(1) dated 21.11.2025 passed by Respondent No. 3 in Exhibit P3.

and all other consequential actions, penal and recovery proceedings for being illegal, arbitrary, unlawful and violative of the provisions of the Income-tax Act, 1961 and Articles 14 and 19(1)(g) of the Constitution of India.

IA NO: 1 OF 2025

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 the operation of and all recovery and penal proceedings in pursuance of the Digitally Signed Notice u/s. 148 of the Act vide DIN and Notice No. ITBA/AST/S/148_1/2023-24/1059159658(1) dated 28.12.2023 issued by Respondent No. 1 in Exhibit P1; Digitally signed Assessment Order u/s. 147 of the Act bearing DIN and, Order No. ITBA/AST/S/147/2023-24/1063797861(1) dated 31.03.2024 passed by Respondent No. 1 in Exhibit P2 and pass Digitally signed Appellate Order u/s 250 of the Act bearing DIN and Order No. ITBA/APL/S/250/2025-26//1082877354(1) dated 21.11.2025 passed by Respondent No. 3 in Exhibit P3 and pass any such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case, as the Petitioner, being fastened with huge additions to its returned income as a result of the Impugned Assessment Order and Impugned Appellate Order, both of which suffer from various legal and factual infirmities, would suffer irreparable hardship if coercive recovery is continued, whereas no prejudice will be caused to the Revenue if recovery is stayed during the pendency of this Writ Petition.

Counsel for the Petitioner: SRI SANTOSH SAGAR KAPILAVAI

Counsel for the Respondents: SRI N.PRAVEEN REDDY, Sr. SC FOR IT

WRIT PETITION NO: 40788 OF 2025

Between:

Gayatri Devi Davuluri, W/o. Davuluri Ramana Kumar Aged about 61 years, Occ- Homemaker, R/o- Plot No.18, D.No.8-2-603/1/Vp/18, Road No.10 Banjarahills Hyderabad 500034 Telangana, India PAN-ABVPD5500A, 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 14(1), Hyderabad/ I T Tower, Ac Guards, Masab Tank, Hyderabad, Telangana, 500004
3. Union of India, Represent by 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 notice issued by the 2nd Respondent u/s. 148 of the Act, dt.29.08.2024 with DIN No-ITBA/AST/S/148_1/2024-25/1068133344(1) for the Ay. 2018-19, as arbitrary, illegal, bad in law, void ab initio, violation of principles of natural justice apart from violative 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 Income Tax 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 2nd Respondent u/s. 148 of the Act, dt.29.08.2024 with DIN No-ITBA/AST/S/148_1/2024-25/1068133344(1) for the Ay. 2018-19 and all consequential proceedings pursuant thereto.

IA NO: 1 OF 2025

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, including any recovery, pursuant to the order passed by the 2nd Respondent u/s. 148 of the Act, dt.29.08.2024 with DIN No-ITBA/AST/S/148_1/2024-25/1068133344(1) for the Ay. 2018-19, pending disposal of the writ petition.

Counsel for the Petitioner: SRI THANNERU CHAITANYA KUMAR

Counsel for the Respondent No.1 & 2: Ms. B.SAPNA REDDY, Sr. SC FOR IT

Counsel for the Respondent No.3: SRI MORE SHASHI KIRAN,
SC FOR CENTRAL GOVT.

WRIT PETITION NO: 40805 OF 2025

Between:

Burugula Raji Reddy, S/o. Burugula Muthyam Reddy, Aged about 54 years, Occ. Business R/o. H.No.1-63 Ravelli, Toopran, Rangareddy 502336 Telangana, India- PAN.BYBPR4156C, Assessment Year. 2016-17

...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, Siddipet/ Income Tax Office, 8-1-22, 1st Floor, Subhash Road, Siddipet, Telangana-502103
3. Union of India, Ministry of Finance North Block, New Delhi-110001

...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 notice issued by 2ndRespondent under section section147 r.w.s 144 read with section 144Bof the Income-tax Act Date of Order 06.01.2025, DIN. ITBA/AST/S/147/2024-25/1071897647(1) for the Assessment Year 2016-17, 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 148Aand 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. section 147 r.w.s 144 read with section 144Bof the Income-tax Act Date of Order 06.01.2025, DIN. ITBA/AST/S/147/2024-25/1071897647(1) for the Assessment Year 2016-17 and all consequential proceedings pursuant thereto.

IA NO: 1 OF 2025

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, including any recovery, pursuant to the order passed by the 1st Respondent u/s. section 147 r.w.s 144 read with section 144Bof the Income-tax Act Date of Order 06.01.2025, DIN. ITBA/AST/S/147/2024-25/1071897647(1)for the Assessment Year 2016-17and stay of Demand notice under section 156 Dated. 06.01.2025 vide DIN No. ITBA/AST/S/156/2024-25/1071897777(1) for the Assessment Year 2016-17, pending disposal of the writ petition.

Counsel for the Petitioner: SRI THANNERU CHAITANYA KUMAR

Counsel for the Respondent No.1 & 2: SRI K.SUDHAKAR REDDY, Sr. SC FOR IT

Counsel for the Respondent No.3: SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

WRIT PETITION NO: 4 OF 2026

Between:

Mr. Nasar Bin Salem Babader, S/o. Mr.Salam Bin Sayeed, aged 62 years, Occ. Private Employee, D. No.18-11-28/4, Mumtaz Bagh Salala, Barkas, Chandrayangutta, Hyderabad 500 005, Telangana.

Presently residing at Villa No. 3, Al Nandah Al Askariah, In front of Roudat Abdulla Mosque, Baniyas, Abu Dhabi, UAE.

...PETITIONER

AND

1. The Income Tax Officer, Ward 9(1), Hyderabad, 10-2-3, I.T.Towers, AC Guards, Masab Tank, Hyderabad - 500 004, Telangana.
2. The Principal Commissioner of Income, Hyderabad-4, Aayakar Bhavan, LB Stadium Road, Basheerbagh, Hyderabad-500004, Telangana.

...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 of Mandamus or any other appropriate Writ, Order or Direction, declaring that, the order passed by the 1st Respondent, u/s 147 r/w/s 144 of the Income Tax Act, 1961, dated 21.03.2025, bearing DIN and Notice No. ITBA/AST/S/147/2024- 25/1074800349(1), for the Assessment Year 2019 - 20, as arbitrary, illegal, bad in law, void-ab-initio, violative of the principles of natural justice, apart from being violative of Articles 14, 19(1)(g), 265 of the Constitution of India And Sec 148A of the Income Tax Act, 1961, and to consequently set aside the same in the interests of 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, including any recovery, pursuant to the order passed by the 1st Respondent, u/s 148 of the Income Tax Act, 1961, dater 05.04.2023, bearing DIN and Notice No.: ITBA/AST/S/148_1/2023-24/105890095(1), for the Assessment Year 2019 - 20, pending disposal of the above Writ Petition.

Counsel for the Petitioner: SRI U.SAI PRAGWAL & REP. SRI A.V.A.SIVA KARTIKEYA

Counsel for the Respondents: SRI K.SUDHAKAR REDDY, Sr. SC FOR IT

WRIT PETITION NO: 81 OF 2026

Between:

Tricolour Properties Private Limited, A Private Limited Company incorporated under Companies Act, 1956 D.No.6-3-251/4, Balapura, Road no. 1, Banjara Hills, behind GVK mall, Khairatabad, Hyderabad, Telangana- 500034 Represented by its Authorized Signatory Mr. B. Madhav

...PETITIONER

AND

1. Assistant Commissioner of Income Tax, Central Circle - 3(1), Hyderabad Aayakar Bhavan, Opp. LB Stadium Basheerbagh, Hyderabad, Telangana - 500004
2. Central Board of Direct Taxes, Central Secretariat, North Block, New Delhi - 110001 Represented by National Faceless Assessment Centre
3. Commissioner Of Income Tax (Appeals), Hyderabad- 11 5th Floor, D-Block, IT Towers, 10-2-3, AC Guards, 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 Writ of Certiorari or any other appropriate writ or direction to set aside the

(a) Digitally Signed Notice u/s. 148 of the Act vide DIN & Notice No ITBA/AST/S/148_1/2023-24/1056737981(1) dated 03.10.2023 issued by Respondent No. 1 in Exhibit P1

(b) Digitally signed Assessment Order u/s. 147 of the Act bearing DIN & Order No. ITBA/AST/S/147/2023-24/1063795962(1) dated 31.03.2024 passed by Respondent No. 1 in Exhibit P2 and

(c) Digitally signed Appellate Order u/s 250 of the Act bearing DIN and Order No. ITBA/APL/S/250/2025-26/1082895274(1) dated 21.11.2025 passed by Respondent No. 3 in Exhibit P3.

and all other consequential actions, penal and recovery proceedings for being illegal, arbitrary, unlawful and violative of the provisions of the Income-tax Act, 1961 and Articles 14 and 19(1)(g) of the Constitution of India.

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 the operation of and all recovery and penal proceedings in pursuance of the Digitally Signed Notice u/s. 148 of the Act vide DIN and Notice No ITBA/AST/ S/148_1/ 2023-24/1056737981(1) dated 03.10.2023 issued by Respondent No. 1 in Exhibit P1; Digitally signed Assessment Order u/s. 147 of the Act bearing DIN & Order No. ITBA/AST/S/147/2023-24/1063795962(1) dated 31.03.2024 passed by Respondent No. 1 in Exhibit P2 and pass Digitally signed Appellate Order u/s 250 of the Act bearing DIN & Order No. ITBA/APL/S/250/2025-26/ 1082895274(1) dated 21.11.2025 passed by Respondent No. 3 in Exhibit P3 and pass any such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case, as the Petitioner, being fastened with huge additions to its returned income as a result of the Impugned Assessment Order and Impugned Appellate Order, both of which suffer from various legal and factual infirmities, would suffer irreparable hardship if coercive recovery is continued, whereas no prejudice will be caused to the Revenue if recovery is stayed during the pendency of this Writ Petition.

Counsel for the Petitioner: SRI SANTOSH SAGAR KAPILAVAI

Counsel for the Respondents: SRI N.PRAVEEN REDDY, Sr. SC FOR IT

WRIT PETITION NO: 97 OF 2026

Between:

Tricolour Properties Private Limited, A Private Limited Company incorporated under Companies Act, 1956, D.No.6-3-251/4, Balapura, Road no. 1, Banjara Hills Behind GVK mall, Khairatabad, Hyderabad, Telangana- 500034 Represented by its Authorized Signatory Mr. B. Madhav

...PETITIONER

AND

1. Assistant Commissioner of Income Tax, Central Circle - 3(1), Hyderabad, Aayakar Bhavan Opp. LB Stadium, Basheerbagh, Hyderabad, Telangana - 500004.
2. National Faceless Assessment Centre, Room No. 402, 4th Floor, Mayur Bhawan, Connaught Lane, Connaught Place, New Delhi - 110001.
3. Commissioner Of Income Tax (Appeals), Hyderabad- 11 5th Floor, D-Block, IT Towers, 10-2-3, AC Guards Hyderabad, Telangana 500004.
4. Central Board of Direct Taxes, Rep. by Secretary, Central Secretariat, North Block, New Delhi - 110001.
5. Union of India, Rep. by Secretary, Ministry of Finance, North Block, New Delhi - 110001.

...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 Writ of Certiorari or any other appropriate writ or direction to set aside the.

(a) Digitally signed Show Cause Notice u/s. 274 r.w.s 270A of the Act vide DIN and Notice No. TBA/PNL/S/270A/2023-24/1063732496(1) dated 30/03/2024 issued by Respondent No.1 in Exhibit P2

(b) Digitally signed Penalty Order u/s. 270A of the Act vide DIN and Order No. ITBA/PNL/F/270A/2024-25/1068396720(1) dated 06/09/2024 issued by Respondent No. 1 in Exhibit P3, and

(c) Digitally signed Appellate Order u/s 250 of the Act bearing DIN and Order No. ITBA/APL/S/250/2025-26/1082904404(1) dated 22/11/2025 passed by Respondent No. 3 in Exhibit P4.

and all other consequential actions, penal and recovery proceedings for being illegal, arbitrary, unlawful and violative of the provisions of the Income-tax Act, 1961 and Articles 14 and 19(1)(g) of the Constitution of India.

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 the operation of and all recovery and penal proceedings in pursuance of the Digitally signed Penalty Order vide DIN and Order No. ITBA/PNL/F/270A/2024-25/1068396720(1) dated 06/09/2024 issued by Respondent No. 1 in Exhibit P3 and pass Digitally signed Appellate Order u/ s 250 of the Act bearing DIN and Order No. ITBA/APL/S/250/2025-26/ 1082904404(1) dated 22/11/2025 passed by Respondent No. 3 in Exhibit P4 and pass any such other order or orders as the Honourable Court may deem fit and proper in the circumstances of the case, as the Petitioner, being fastened with huge additions to its returned income as a result of the Impugned Penalty Order and Impugned Appellate Order, and pass any such other order or orders as the Honourable Court may deem fit and proper in the circumstances of the case, as the Petitioner, being fastened with huge additions to its returned income as a result of the Impugned Penalty Order and Impugned Appellate Order, both of which' suffer from various legal and factual infirmities, would suffer irreparable hardship if coercive recovery is continued, whereas no prejudice will be caused to the Revenue if recovery is stayed during the pendency of this Writ Petition.

Counsel for the Petitioner: SRI SANTOSH SAGAR KAPILAVAI

Counsel for the Respondent No.1 to 4: SRI N.PRAVEEN REDDY, Sr. SC FOR IT

Counsel for the Respondent No.5: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 249 OF 2026

Between:

Tricolour Properties Private Limited, A Private Limited Company incorporated under Companies Act, 1956 D.No.6-3-251/4, Balapura, Road no. 1, Banjara Hills Behind GVK mall, Khairatabad, Hyderabad, Telangana- 500034 Represented by its Authorized Signatory Mr. B. Madhav

...PETITIONER

AND

1. Assistant Commissioner of Income Tax, Central Circle - 3(1), Hyderabad, Aayakar Bhavan Opp. LB Stadium, Basheerbagh, Hyderabad, Telangana - 500004
2. National Faceless Assessment Centre, Room No. 402, 4th Floor, Mayur Bhawan, Connaught Lane Connaught Place, New Delhi - 110001
3. Commissioner Of Income Tax (Appeals), Hyderabad- 11 5th Floor, D-Block, IT Towers, 10-2-3, AC Guards, Hyderabad, Telangana 500004

4. Central Board of Direct Taxes, Rep by Secretary, Central Secretariat, North Block, New Delhi - 110001
5. Union of India, Rep by Secretary, Ministry of Finance, North Block, New Delhi - 110001

...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 Writ of Certiorari or any other appropriate writ or direction to set aside the.

(a) Digitally signed Show Cause Notice u/s. 274 r.w.s 270A of the Act vide DIN and Notice No. ITBA/PNL/S/270A/2023-24/1063796060(1)

(b) dated 31.03.2024 issued by Respondent No. 1 in Exhibit P2,

(c) Digitally signed Penalty Order u/s. 270A of the Act vide DIN and Order No. ITBA/PNL/F/270A/2024-25/1068408553(1) dated 06.09.2024 issued by Respondent No. 1 in Exhibit P3, and

(d) Digitally signed Appellate Order u/s 250 of the Act bearing DIN 86 Order No. ITBA/APL/250/2025-26/1082904794(1) dated 22.11.2025 passed by Respondent No. 3 in Exhibit P4.

and all other consequential actions, penal and recovery proceedings for being illegal, arbitrary, unlawful and violative of the provisions of the Income-tax Act, 1961 and Articles 14 and 19(1)(g) of the Constitution of India.

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 the operation of and all recovery and penal proceedings in pursuance of the Digitally signed Penalty Order vide DIN and Order No. ITBA/PNL/F/270A/2024-25/1068408553(1) dated 06.09.2024 issued by Respondent No. 1 in Exhibit P3 and pass Digitally signed Appellate Order u/ s 250 of the Act bearing DIN and Order No. ITBA/APL/S/250/2025-26/1082904794(1) dated 22.11.2025 passed by Respondent No. 3 in Exhibit P4 and pass any such other order or orders as the

Honble Court may deem fit and proper in the circumstances of the case, as the Petitioner, being fastened with huge additions to its returned income as a result of the Impugned Assessment Order and Impugned Appellate Order, both of which suffer from various legal and factual infirmities, would suffer irreparable hardship if coercive recovery is continued, whereas no prejudice will be caused to the Revenue if recovery is stayed during the pendency of this Writ Petition.

Counsel for the Petitioner: SRI SANTOSH SAGAR KAPILAVAI

Counsel for the Respondent No.1 to 4: SRI N.PRAVEEN REDDY, Sr. SC FOR IT

Counsel for the Respondent No.5: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 254 OF 2026

Between:

Tricolour Properties Private Limited, A Private Limited Company incorporated under Companies Act, 1956 D.No:6-3-251/4, Balapura, Road no. 1, Banjara Hills Behind GVK mall, Khairatabad, Hyderabad, Telangana- 500034 Represented by its Authorized Signatory Mr. B. Madhav

...PETITIONER

AND

1. Assistant Commissioner of Income Tax, Central Circle - 3(1), Hyderabad, Aayakar Bhavan Opp. LB Stadium, Basheerbagh, Hyderabad, Telangana - 500004
2. National Faceless Assessment Centre, Room No. 402, 4th Floor, Mayur Bhawan, Connaught Lane Connaught Place, New Delhi - 110001
3. Commissioner Of Income Tax (Appeals), Hyderabad- 11 5th Floor, D-Block, IT Towers, 10-2-3, AC Guards Hyderabad, Telangana 500004
4. Central Board of Direct Taxes, Rep by Secretary, Central Secretariat, North Block, New Delhi - 110001
5. Union of India, Rep by Secretary, Ministry of Finance, North Block, New Delhi - 110001

...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 Writ of Certiorari or any other appropriate writ or direction to set aside the.

(a) Digitally signed Show Cause Notice u/s. 274 r.w.s 270A of the Act vide DIN and Notice No.ITBA/PNL/S/270A/2023-24/1063797903(1)

(b) dated 31.03.2024 issued by Respondent No. 1 in Exhibit P2.

(c) Digitally signed Penalty Order u/s. 270A of the Act vide DIN and Order No. ITBA/PNL/F/270A/2024-25/10683952171) dated 06.09.2024 issued by Respondent No. 1 in Exhibit P3. and

(d) Digitally signed Appellate Order u/s 250 of the Act bearing DIN & Order No. ITBA/APL/S/250/2025-26/1082904346(1) dated 22.11.2025 passed by Respondent No. 3 in Exhibit P4.

and all other consequential actions, penal and recovery proceedings for being illegal, arbitrary, unlawful and violative of the provisions of the Income-tax Act, 1961 and Articles 14 and 19(1)(g) of the Constitution of India.

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 the operation of and all recovery and penal proceedings in pursuance of the Digitally signed Penalty Order vide DIN and, Order No. ITBA/PNL/F/270A/2024-25/1068395217(1) dated 06.09.2024 issued by Respondent No. 1 in Exhibit P3 and pass Digitally signed Appellate Order u/s 250 of the Act bearing DIN and Order No. ITBA/APL/S/250/2025-26/1082904346(1) dated 22.11.2025 passed by Respondent No. 3 in Exhibit P4 and pass any such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case, as the Petitioner, being fastened with huge additions to its returned income as a result of the Impugned Penalty Order and Impugned Appellate Order, and pass any such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case, as the Petitioner, being fastened with huge additions to its returned income as a result of the Impugned Penalty Order and Impugned Appellate Order, both of which suffer from various legal and factual infirmities, would suffer irreparable hardship if coercive recovery is continued, whereas no prejudice will be caused to the Revenue if recovery is stayed during the pendency of this Writ Petition.

Counsel for the Petitioner: SRI SANTOSH SAGAR KAPILAVAI

Counsel for the Respondent No.1 to 4: SRI N.PRAVEEN REDDY, Sr. SC FOR IT

Counsel for the Respondent No.5: SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 296 OF 2026

Between:

Santhosh Kumar Siga, S/o Anjaiah, Aged about 25 years, Occ. Farmer, R/o H.No. 7-34, Kongar Kalan, Kachir Colony, Ibrahimpatnam, Rangareddy District.

...PETITIONER

AND

1. The Government of India, Ministry of Finance, Income Tax Department, Rep by its Principal Secretary, New Delhi.
2. The Principal Chief Commissioner, Income Tax, Hyderabad.
3. The Assessing Officer, WARD 11(1), Hyderabad.

...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 pass an order or direction or writ in the nature of Mandamus duly declaring the impugned notice under Section 148 & 148A vide DIN & Notice No. ITBA/AST/S/148_1/2022-23/1042594318(1) 06.04.2022 and ITBA/AST/F/148A/2022-23/1042539335(1) dated 05.04.2022, respectively and consequential orders and proceedings, as illegal arbitrary and against the principles of natural justice and consequently quash the same in the interest of 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 proceedings arising out of notice under Section 148 and 148A DIN and Notice No. ITBA/AST/S/148_1/2022-23/1042594318(1) 06.04.2022 and

ITBA/AST/F/148A/2022-23/1042539335(1) dated 05.04.2022, respectively in the interest of justice, pending disposal of the writ petition.

Counsel for the Petitioner: SRI P.RAMA SHARANA SHARMA

Counsel for the Respondent No.1: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.2 & 3: Ms. J.SUNITHA, Sr. SC FOR IT

WRIT PETITION NO: 629 OF 2026

Between:

Mrs. Usha Rani Thaduri, W/o. Mr. Buchi Babu, aged 62 years, Occ-Housewife, R/o. H.No-3 47 Chelpoor, Huzurabad, Karimnagar - 505 122, Telangana.

...PETITIONER

AND

1. The Assistant Commissioner of Income Tax, Circle 1, Karimnagar, Income Tax Office, Aaykar Bhavan, Near Natraj Theatre, Karimnagar- 505 001, Telangana.
2. The Principal Chief Commissioner of Income Tax, AP and TS, Hyderabad, Room No.1031, 10th Floor, C Block, Income Tax Towers, Masab Tank, AC Guards, Hyderabad - 500 004, Telangana
3. Assessment Unit, Income Tax Department, National e-Assessment Center, New Delhi, Room No.- 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi - 110 003.
4. The Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, Through the Principal Chief Commissioner of Income Tax (NaFAC), Delhi, North Block, New Delhi - 110 001.
5. The Income Tax Officer, Ward -2, Karimnagar, Income Tax Office, Aaykar Bhavan, Near Natraj Theatre, Karimnagar- 505 001, Telangana.

...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 of Mandamus or any other appropriate Writ, Order or Direction, declaration that-

a. the Assessment Order passed by the 3rd Respondent, u/s 147 r/w/s 144B of the Income Tax Act, 1961, dated 19.02.2024 bearing DIN.-ITBA/AST/S/147/2023-24/1061114536(1), for the Assessment Year 2015 -16, and the subsequent rectification order passed by the 5th Respondent, u/s 154 of the Act, dated 26.08.2025, bearing DIN.No.-ITBA/REC/M/154/2025-26/1080045476(1), rectifying the computation,

b. consequential penalty order passed by the 3rd Respondent, levying penalties u/s 271(1)(c) of the Income Tax Act, 1961, dated 20.08.2024, bearing DIN.Nos-ITBA/PNL/F/271(1)(c)/2024-25/1067789246(1), for the Assessment Year 2015 - 16, and

c. the order of the 4th Respondent dated 30.10.2025, vide DIN and Order No.-ITBA/NFAC/S/250/2025-26/1082142321(1), passed u/s 250 of the Income Tax Act, 1961,

as arbitrary, illegal, barred by limitation, bad in law, void-ab-initio, violative of the principles of natural justice, apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India and Sec 148A of the Income Tax Act, 1961, and consequently set aside the same in the interests of 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, including any recovery, pursuant to the notice u/s 148 of the Act, dated 06.04.2022, bearing DIN and Notice No. ITBA/AST/S/148_1/2022-23/1042583077(1), pending disposal of the above Writ Petition.

Counsel for the Petitioner: SRI SINGAM SRINIVAS RAO & SRI VIGHNESH ASAWA, REP. SRI A.V.A.SIVA KARTIKEYA

Counsel for the Respondents: Ms. J.SUNITHA, Sr. SC FOR IT

WRIT PETITION NO: 636 OF 2026

Between:

Rami Reddy Gopireddy, S/o. Gopi Reddy Mutha Reddy, Aged about 57 years, Occupation Business, R/o. H.No.3-127 Madhapuram Mudigonda, Madhapuram, Khammam 507170, Telangana, India-PAN.BMLPG2224E, 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, Ward1, Khammam Income Tax Office, Rajeev Gunt, Rajiv Chowk, Near Kinnerasani Theatre, Khammam Telangana.
3. Union of India, Represent by 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 notice issued (JAO) by 2nd Respondent under section 148 Dated. 07.04.2022 vide DIN No. ITBA/AST/S/148_1/2022-23/1042606832(1)for the Assessment Year 2018-19 and the consequential order passed by the 1st respondent u/s. 147 read with section 144B of the Income-tax Act Date of Order 18.01.2024, DIN. ITBA/AST/S/147/2023-24/1059840570(1) for the Assessment Year 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 read with section 144B of the Income-tax Act Date of Order 18,01.2024, DIN. ITBA/AST/S/147/2023-24/1059840570(1)for the Assessment Year 2018-19and all consequential proceedings pursuant thereto.

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 including any recovery, pursuant to the order passed by the 1St Respondent u/s. 147 read with section 144B of the Income-tax Act Date of Order 18.01.2024, DIN. ITBA/AST/S/147/2023-24/1059840570(1)for the Assessment Year 2018-19andstay of Demand notice under section 156 Dated.

18.01.2024 vide DIN No.ITBA/AST/S/156/2023-24/1059840674(1) for the Assessment Year 2018-19, pending disposal of the writ petition.

Counsel for the Petitioner: SRI THANNERU CHAITANYA KUMAR

Counsel for the Respondent No.1 & 2: SRI K.SUDHAKAR REDDY,
Sr. SC FOR IT

Counsel for the Respondent No.3: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERAL OF INDIA

WRIT PETITION NO.646 OF 2026

Between:

The Agricultural Cooperative Credit Society Meenavolu, Rep. by Secretary Nalajala Rambabu S/o. NalajalaChandraiah Aged about 54years, Occupation. Business, R/o. Main Road Meenavolu, At Meenavolu Yerrupalem Khammam 507201 Telangana, India PAN.AADAT0252D, Assessment. Year. 2019-20

...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, Khammam Income Tax Office, Rajeev Gunt, Rajiv Chowk, Near Kinnerasani Theatre, Khammam, Telangana-507001
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 read with section 144B of the IT Act, dt.23.12.2024 with DIN No. ITBA/AST/S/147/2024-25/1071503805(1) for the Ay. 2019-20, 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 provi'sions 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 read with section 144B of the IT Act, dt. 23.12.2024 with DIN No.

ITBA/AST/S/147/2024-25/1071503805(1) for the Ay. 2019-20 and all consequential proceedings pursuant there to.

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, including any recovery, pursuant to the order passed by the 1St Respondent u/s 147 read with section 144B of the IT Act, dt. 23.12.2024 with DIN No. ITBA/AST/S/147/2024-25/1071503805(1)for the Ay. 2019-20, pending disposal of the writ petition.

Counsel for the Petitioner: SRI THANNERU CHAITANYA KUMAR

Counsel for the Respondent No.1 & 2: SRI K.SUDHAKAR REDDY,
Sr. SC FOR IT

Counsel for the Respondent No.3: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERAL OF INDIA

WRIT PETITION NO: 707 OF 2026

Between:

Tricolour Properties Private Limited, A Private Limited Company incorporated under Companies Act, 1956 D.No.6-3-251/4, Balapura, Road no. 1, Banjara Hills Behind GVK mall, Khairatabad, Hyderabad, Telangana- 500034 Represented by its Authorized Signatory Mr. B. Madhav

...PETITIONER

AND

1. Assistant Commissioner of Income Tax, Central Circle - 3(1), Hyderabad, Aayakar Bhavan Opp. LB Stadium, Basheerbagh, Hyderabad, Telangana - 500004
2. National Faceless Assessment Centre, Room No 402, 4th Floor, Mayur Bhawan, Connaught Lane Connaught Place, New Delhi - 110001
3. Commissioner Of Income Tax (Appeals), Hyderabad- 11 5th Floor, D-Block, IT Towers, 10-2-3, AC Guards Hyderabad, Telangana 500004
4. Central Board of Direct Taxes, Rep by Secretary, Central Secretariat, North Block, New Delhi - 110001
5. Union of India, Rep by Secretary, Ministry of Finance, North Block, New Delhi - 110001

...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 Writ of Certiorari or any other appropriate writ or direction to set aside the

(a) Digitally signed Show Cause Notice u/s. 274 r.w.s 270A of the Act vide DIN and Notice No ITBA/PNL/S/270A/2023-24/1063798025(1) dated 31.03.2024 issued by Respondent No. 1 in Exhibit P2

(b) Digitally signed Penalty Order u/s. 270A of the Act vide DIN & Order No ITBA/PNL/F/270A/2024-25/1068394800(1) dated 06.09.2024 issued by Respondent No. 1 in Exhibit P3 and

(c) Digitally signed Appellate Order u/s 250 of the Act bearing DIN and Order No. ITBA/APL/S/250/2025-26/1084013734 (1) dated 23.12.2025 passed by Respondent No. 3 in Exhibit P4.

and all other consequential actions, penal and recovery proceedings for being illegal, arbitrary, unlawful and violative of the provisions of the Income-tax Act, 1961 and Articles 14 and 19(1)(g) of the Constitution of India.

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 the operation of and all recovery and penal proceedings in pursuance of the Digitally signed Penalty Order vide DIN and Order No.ITBA/PNL/F/270A/2024-25/ 1068394800(1) dated 06.09.2024 issued by Respondent No. 1 in Exhibit P3 and pass Digitally signed Appellate Order u/s 250 of the Act bearing DIN and Order No. ITBA/APL/S/250/2025-26/1084013734 (1) dated-23-12-2025 passed by Respondent No. 3 in Exhibit P4 and pass any such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case, as the Petitioner, being fastened with huge additions to its returned income as a result of the Impugned Penalty Order and Impugned Appellate Order, and pass any such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case. as the Petitioner, being fastened with huge additions to its returned income as a result of the Impugned Penalty Order and Impugned Appellate Order, both of which suffer from various legal and factual infirmities, would suffer irreparable hardship if coercive recovery is continued. whereas no prejudice will be caused to the Revenue if recovery is stayed during the pendency of this Writ Petition.

Counsel for the Petitioner: SRI DHANWAMTRI AMANTH RESPRESTING SANTOSH SAGAR KAPILAVAI

Counsel for the Respondent No.1 to 4: SRI N.PRAVEEN REDDY, Sr. SC FOR IT

Counsel for the Respondent No.5: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 743 OF 2026

Between:

Tricolour Properties Private Limited, A Private Limited Company incorporated under Companies Act, 1956 D.No.6-3-251/4, Balapura, Road no. 1, Banjara Hills, behind GVK mall, Khairatabad, Hyderabad, Telangana- 500034 Represented by its Director/Authorized Signatory Mr. B. Madhav

...PETITIONER

AND

1. Assistant Commissioner of Income Tax Central Circle - 3(1), Hyderabad, Aayakar Bhavan Opp. LB Stadium, Basheerbagh, Hyderabad, Telangana - 500004
2. National Faceless Assessment Centre, Room No. 402, 4th Floor, Mayur Bhawan, Connaught Lane Connaught Place, New Delhi - 110001
3. Commissioner Of Income Tax (Appeals), Hyderabad- 11 5th Floor, D-Block, IT Towers, 10-2-3, AC Guards Hyderabad, Telangana 500004
4. Central Board of Direct Taxes, Rep by Secretary, Central Secretariat, North Block, New Delhi -110001
5. Union of India, Rep by Secretary, Ministry of Finance, North Block, New Delhi -110001

...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 Writ of Certiorari or any other appropriate writ or direction to set aside the

(a) Show cause notice u/s. 274 r.w.s. 271(1)(c) bearing DIN and Notice No.ITBA/PNL/S/271(1)(c)/2023-24/1063797899(1) dated 31.03.2024 passed by Respondent No. 1 in Exhibit P2.

(b) Digitally Signed Penalty Order u/s. 271(1)(c) d the Act bearing DIN and Order No. ITBA/PNL/F/ 271(1) (c) / 2024-25/ 1068397980(1) dated 06.09.2024 passed by Respondent No. 1 in Exhibit P3.

(c) Digitally Signed Ex-parte Appeal Order passed u/s. 250 bearing No. ITBA APL/S/250/2025- 26/1084003784 (1) dated. 23-12/2025 is marked and enclosed as Exhibit P4.

and all other consequential actions, penal and recovery proceedings for being illegal, arbitrary, unlawful and violative of the provisions of the Income-tax Act, 1961 and Articles 14 and 19(1)(g) of the Constitution of India.

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 the operation of and all recovery and penal proceedings in pursuance of Digitally Signed Penalty Order u/s. 271(1)(c) of the Act bearing DIN and Order No. ITBA/PNL/ F/ 271(1) (c)/2024- 25/ 1068397980(1) dated 06.09.2024 issued by Respondent No.1 in Exhibit P3 and Digitally Signed Ex-parte Appeal Order passed u/s. 250 bearing No. ITBA/APL/S/250/2025-26/ 1084003784 (1) dated. 23-12-2025 in Exhibit P4 and pass any such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case, as the Petitioner, being fastened with huge additions to its returned income as a result of the Impugned Assessment Order and Impugned Appellate Order, both of which suffer from various legal and factual infirmities, would suffer irreparable hardship if coercive recovery is continued, whereas no prejudice will be caused to the Revenue if recovery is stayed during the pendency of this Writ Petition.

Counsel for the Petitioner: SRI SANTOSH SAGAR KAPILAVAI

Counsel for the Respondent No.1 to 4: SRI N.PRAVEEN REDDY, Sr. SC FOR IT

Counsel for the Respondent No.5: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO 746 OF 2026

Between:

Tricolour Properties Private Limited, A Private Limited Company incorporated under Companies Act, 1956 D.No.6-3-251/4, Balapura, Road no. 1, Banjara Hills, behind GVK mall, Khairatabad, Hyderabad, Telangana- 500034 Represented by its Authorized Signatory Mr. B. Madhav

...PETITIONER

AND

1. Assistant Commissioner of Income Tax, Central Circle - 3(1), Hyderabad, Aayakar Bhavan Opp. LB Stadium, Basheerbagh, Hyderabad, Telangana - 500004
2. National Faceless Assessment Centre, Room No. 402, 4th Floor, Mayur Bhawan, Connaught Lane Connaught Place, New Delhi - 110001
3. Commissioner Of Income Tax (Appeals),, Hyderabad- 11 5th Floor, D-Block, IT Towers, 10-2-3, AC Guards Hyderabad, Telangana 500004
4. Central Board of Direct Taxes, Rep by Secretary, Central Secretariat, North Block, New Delhi - 110001
5. Union of India, Rep by Secretary, Ministry of Finance, North Block, New Delhi - 110001

...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 Writ of Certiorari or any other appropriate writ or direction to set aside the.

(a) Show cause notice u/s. 274 r.w.s. 271(1)(c) bearing DIN and Notice No.ITBA/PNL/S/271(1)(c)/2023-24/1063797721(1)dated 31.03.2024 passed by Respondent No. 1 in Exhibit P2.

(b) Digitally Signed Penalty Order u/s. 271(1)(c) of the Act bearing DIN and Order No. ITBA/PNL/F/271(1)(c)/2024-25/1068397978(1) dated 06.09.2024 passed by Respondent No. 1 in Exhibit P3.

(c) Digitally Signed Ex-parte Appeal Order passed u/s. 250 bearing No. ITBA/APL/S/250/2025-26/1084001137 (1) dated 23/12/2025 is marked and enclosed as Exhibit P4.

and all other consequential actions, penal and recovery proceedings for being illegal, arbitrary, unlawful and violative of the provisions of the Income-tax Act, 1961 and Articles 14 and 19(1)(g) of the Constitution of India.

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 the operation of and all recovery and penal proceedings in pursuance of Digitally Signed Penalty Order u/s. 271(1)(c) of the Act bearing DIN and Order No. ITBA/PNL/F/271(1)(c)/2024-25/1068397978(1) dated 06.09.2024 issued by Respondent No. 1 in Exhibit P3 and Digitally Signed Ex-parte Appeal Order passed u/s. 250 bearing No. ITBA/APL/S/250/2025-26/ 1084001137 (1) dated 23/12/2025 in Exhibit P4 and pass any such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case, as the Petitioner, being fastened with huge additions to its returned income as a result of the Impugned Assessment Order and Impugned Appellate Order, both of which suffer from various legal and factual infirmities, would suffer irreparable hardship if coercive recovery is continued, whereas no prejudice will be caused to the Revenue if recovery is stayed during the pendency of this Writ Petition.

Counsel for the Petitioner: SRI DHANWAMTRI AMANTH RESPRESTING SRI SANTOSH SAGAR KAPILAVAI

Counsel for the Respondent No.1 to 4: SRI N.PRAVEEN REDDY, Sr. SC FOR IT

Counsel for the Respondent No.5: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 751 OF 2026

Between:

Mohammed Hidayathuddin, S/o. Mohammed Shafiuddin Aged about 72years, Occ- Business, R/o- 10-3-732 197/3rt Rahim Villa, Vijay NagarColony Hyderabad 500057 Telangana, India PAN-AEFPH1800J, Assessment Year-2020-21

...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 7(1), Hyderabad/ Signature Towers, Sy.No.6(P) of Kondapur, Sy.37(P) of Kothaguda Opp. Botanical Gardens. Serlingampally (M), Telangana, 500084
3. Union of India, Represent by 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 notice issued by the 2nd Respondent u/s. 148 of the Act, dt.15.04.2024 with DIN No-ITBA/AST/S/148_1/2024-25/1064084976(1) for the Ay. 2020-21, as arbitrary, illegal, bad in law, void ab initio, violation of principles of natural justice apart from violative 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 Income Tax 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 2nd Respondent u/s. 148 of the Act, dt.15.04.2024 with DIN No-ITBA/AST/S/148_1/2024-25/1064084976(1) for the Ay. 2020-21 and all consequential proceedings pursuant thereto.

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, including any recovery, pursuant to the order passed by the 2nd Respondent u/s. 148 of the Act, dt.15.04.2024 with DIN No-ITBA/AST/S/148_1/2024-25/1064084976(1)for the Ay. 2020-21, pending disposal of the writ petition.

Counsel for the Petitioner: SRI THANNERU CHAITANYA KUMAR

Counsel for the Respondent No.1 & 2: Ms. B.SAPNA REDDY, Sr. SC FOR IT

Counsel for the Respondent No.3: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERAL OF INDIA

WRIT PETITION NO: 767 OF 2026

Between:

Tricolour Properties Private Limited, A Private Limited Company incorporated under Companies Act, 1956 D.No.6-3-251/4, Balapura, Road no. 1, Banjara Hills Behind GVK mall, Khairatabad, Hyderabad, Telangana- 500034 Represented by its Authorized Signatory Mr. B. Madhav

...PETITIONER

AND

1. Assistant Commissioner of Income Tax Central Circle - 3(1), Hyderabad, Aayakar Bhavan Opp. LB Stadium, Basheerbagh, Hyderabad, Telangana - 500004
2. National Faceless Assessment Centre, Room No 402, 4th Floor, Mayur Bhawan, Connaught Lane Connaught Place, New Delhi - 110001
3. Commissioner Of Income Tax (Appeals), Hyderabad- 11 5th Floor, D-Block, IT Towers, 10-2-3, AC Guards Hyderabad, Telangana 500004
4. Central Board of Direct Taxes, Rep by Secretary, Central Secretariat, North Block, New Delhi - 110001
5. Union of India, Rep by Secretary, Ministry of Finance, North Block, New Delhi - 110001

...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 Writ of Certiorari or any other appropriate writ or direction to set aside the

(a) Digitally signed Show Cause Notice u/s. 274 r.w.s 270A of the Act vide DIN & Notice No ITBA/PNL/S/270A/2023-24/1063752408(1) dated 31.03.2024 issued by Respondent No. 1 in Exhibit P2

(b) Digitally signed Penalty Order u/s. 270A of the Act vide DIN and Order No ITBA/PNL/F/270A/2024-25/1068397612(1) dated 06.09.2024 issued by Respondent No. 1 in Exhibit P3 and

(c) Digitally signed Appellate Order u/s 250 of the Act bearing DIN and Order No. ITBA/APL/S/250/2025-26/1082904842(1) dated 22.11.2025 passed by Respondent No. 3 in Exhibit P4.

and all other consequential actions, penal and recovery proceedings for being illegal, arbitrary, unlawful and violative of the provisions of the Income-tax Act, 1961 and Articles 14 and 19(1)(g) of the Constitution of India.

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 the operation of and all recovery and penal proceedings in pursuance of the Digitally signed Penalty Order vide DIN and Order No ITBA/PNL/F/270A/2024-25/1068397612(1) dated 06.09.2024 issued by Respondent No. 1 in Exhibit P3 and pass Digitally signed Appellate Order u/s 250 of the Act bearing DIN and Order No. ITBA/APL/S/250/2025- 26/1082904842(1) dated 22.11.2025 passed by Respondent No. 3 in Exhibit P4 and pass any such other order or orders as the Honble Court may deem fit and proper in the circumstances of the case, as the Petitioner, being fastened with huge additions to its returned income as a result of the Impugned Assessment Order and Impugned Appellate Order. both of which suffer from various legal and factual infirmities, would suffer irreparable hardship if coercive recovery is continued, whereas no prejudice will be caused to the Revenue if recovery is stayed during the pendency of this Writ Petition.

Counsel for the Petitioner: SRI SANTOSH SAGAR KAPILAVAI

Counsel for the Respondent No.1 to 4: SRI N.PRAVEEN REDDY, Sr. SC FOR IT

Counsel for the Respondent No.5: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO. 1104 OF 2026

Between:

Smt. Karuna Shetty, W/o. Sri Shetty Kishan Rao, Aged about 66 years, Occupation. House Wife, 11-23-1678, Desaipet Road, Ganesh Nagar, Warangal - 506002.

...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, Income Tax Office, 1-8-610, 3rd Floor, Mayuri Complex, Opp. TSNPDCL Bhawan, Nakkalagutta, Hanamkonda, Warangal - 506001.

...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 pass an order or direction, especially one in the nature of WRIT OF MANDAMUS holding that the notice dated 07.03.2024 issued by 2nd Respondent under section 148 of the Act [with DIN and NOTICE No.ITBA/AST/S/148_1/2023-24/1062189028(1)] as being without jurisdiction, arbitrary, illegal, bad in law, void ab initio, 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 notice under section 148 dated 07.03.2024, the assessment order passed by 1st Respondent under section 147 r.w.s 144 r.w.s 144B of the Act, dt.20.02.2025, Penalty orders passed u/s.272A(1)(d) and u/s.271AAC(1) of the Act, dt.19.08.2025 and 21.08.2025, respectively for asst. year 2017-18.

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 collection of tax and penalty demand raised by 1st Respondent for the Ay.2017-18, pending disposal of the writ petition.

Counsel for the Petitioner: Ms.K.PRABHABATI LEARNED COUNSEL APPEARS FOR SRI A.V.RAGHU RAM

Counsel for the Respondents: Ms. BOKARO SAPNA REDDY, Sr. SC FOR IT

WRIT PETITION NO: 1174 OF 2026

Between:

Tricolour Properties Private Limited, A Private Limited Company incorporated under Companies Act, 1956, D.No.6-3-251/4, Balapura, Road no.1, Banjara Hills, behind GVK mall, Khairatabad, Hyderabad, Telangana- 500034 Represented by its Authorized Signatory, Mr. B. Madhav

...PETITIONER

AND

1. Assistant Commissioner of Income Tax, Central Circle – 3(1), Hyderabad Aayakar Bhavan, opp. LB Stadium Basheerbagh, Hyderabad, Telangana - 500004
2. National Faceless Assessment Centre, Room No. 402, 4th Floor, Mayur Bhawan, Connaught Lane Connaught Place, New Delhi - 110001
3. Commissioner Of Income Tax (Appeals), Hyderabad- 11 5th Floor, D-Block, IT Towers, 10-2-3, AC Guards Hyderabad, Telangana 500004
4. Central Board of Direct Taxes, Rep by Secretary, Central Secretariat, North Block, New Delhi - 110001
5. Union of India, Rep by Secretary, Ministry of Finance, North Block, New Delhi - 110001

...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 Writ of Certiorari or any other appropriate writ or direction to set aside the.

(a) Digitally Signed Show Cause Notice u/s. 274 r.w.s. 271AAB bearing DIN and Notice No. TBA/PNL/S/271AAB/2023-24/1063753320(1) dated 31.03.2024 passed by Respondent No. 1 in Exhibit P2.

(b) Digitally Signed Penalty Order u/s. 271AAB of the Act bearing DIN and Order No. ITBA/PNL/F/271AAB/2024-25/1068408556(1) dated 06.09.2024 passed by Respondent No. 1 in Exhibit P3.

(c) Digitally Signed Ex-parte Appeal Order passed u/s. 250 bearing No. ITBA/APL/S/250/2025-26/1082929812(1) dated 24.11.2025 is marked and enclosed as Exhibit P4.

and all other consequential actions, penal and recovery proceedings for being illegal, arbitrary, unlawful and violative of the provisions of the Income-tax Act, 1961 and Articles 14 and 19(1)(d) of the Constitution of India.

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 the operation of and all recovery and penal proceedings in pursuance of Digitally Signed Penalty Order u/s. 271AAB of the Act bearing DIN and Order No. ITBA/PNL/F/271AAB/2024-25/1068408556(1) dated 06.09.2024 issued by Respondent No. 1 in Exhibit P2 and pass any such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case, as the Petitioner, being fastened with huge additions to its returned income as a result of the Impugned Assessment Order and Impugned Appellate Order, both of which suffer from various legal and factual infirmities, would suffer irreparable hardship if coercive recovery is continued, whereas no prejudice will be caused to the Revenue if recovery is stayed during the pendency of this Writ Petition.

Counsel for the Petitioner: SRI SANTOSH SAGAR KAPILAVAI

Counsel for the Respondent No.1 to 4: SRI N.PRAVEEN REDDY, Sr. SC FOR IT

Counsel for the Respondent No.5: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 1198 OF 2026

Between:

Nandyal Trading Private Limited, Rep. by Director, Angitapally Sreenivasulu reddy S/o. Angitapally Obulareddy Aged about 49years, Occ. Business R/o. D No 8-3-833/188 Plot No 188 Ground Floor, Phase II Kamalapuri Colony Hyderabad 500073, Telangana, India PAN.AAECN3034E, Assessment Year. 2015-16

...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 16(1), Hyderabad/ I T Tower, Ac Guards, Masab Tank, Hyderabad, Telangana
3. Union of India, Represent by 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 notice issued (JAO) by

2ndRespondent under section 148 Dated. 12.04,2022 vide DIN No. ITBA/AST/S/148_1/2022-23/1042705310(1)for the Assessment Year 2015-16and the consequential order passed by the 1st respondent u/s. 147 r.w.s 144 read with section 144Bof the Income-tax Act Date of Order 02.01.2024, DIN. ITBA/AST/S/147/2023-24/1059287512(1) for the Assessment Year 2015-16, 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 148Aand 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 Order 02.01.2024, DIN. ITBA/AST/S/147/2023-24/1059287512(1) for the Assessment Year 2015-16and all consequential proceedings pursuant thereto.

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, 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 Order 02.01.2024, DIN. ITBA/AST/S/147/2023-24/1059287512(1) for the Assessment Year 2015- 16and stay of Demand notice under section 156 Dated. 02.01.2024 vide DIN No. ITBA/AST/S/156/2023-24/1059287605(1) for the Assessment Year 2015-16, pending disposal of the writ petition.

Counsel for the Petitioner: Mr.B.MURALIDUOR APPEANSSRI THANNERU CHAITANYA KUMAR

Counsel for the Respondent No.1 & 2: SRI K.SUDHAKAR REDDY,
Sr. SC FOR IT

Counsel for the Respondent No.3: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERAL OF INDIA

WRIT PETITION NO: 1211 OF 2026

Between:

Mr. Mohammed Azeemuddin Azam, S/o. Mr. Mohammed Qameruddin, Aged about 57 years, Occupation Business, 6-10-128/20/2/8, Quadri Hills, Pillar No.258, Attapur, Hyderabad -500048

...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 - 9(1), I.T. Towers, A.C. Guards, Masabtank, Hyderabad - 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 pass an order or direction, especially one in the nature of WRIT OF MANDAMUS holding that the noticed dated 27.04.2022 issued by 2nd Respondent under section 148 of the Act [with DIN and NOTICE No.ITBA/AST/S/148_1/2022-23/1042871783(1)] as being without jurisdiction, arbitrary, illegal, bad in law, void ab initio, 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 notice under section 148 dated 27.04.2022, the assessment order passed by 1st Respondent under section 147 r.w.s 144 r.w.s 144B of the Act, dt.12.02.2024, Penalty orders passed u/s.272A(1)(d) and u/s.271AAC(1) of the Act, dt.14.08.2024 and 21.08.2024, respectively for asst. year 2018-19.

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 collection of tax & penalty- demand raised by 1st Respondent for the Ay.2018- 19, pending disposal of the writ petition.

Counsel for the Petitioner: Ms.PRABTABATI LEARNED COUNSEL APPEARS SRI A.V.RAGHU RAM

Counsel for the Respondents: SRI K.SUDHAKAR REDDY, Sr. SC FOR IT

WRIT PETITION NO: 1265 OF 2026

Between:

Tricolour Properties Private Limited, A Private Limited Company incorporated under Companies Act, 1956 D.No.6-3-251/4, Balapura, Road no. 1, Banjara Hills, behind GVK mall, Khairatabad, Hyderabad, Telangana- 500034 Represented by its Authorized Signatory Mr. B. Madhav

...PETITIONER

AND

1. Assistant Commissioner of Income Tax, Central Circle - 3(1), Hyderabad Aayakar Bhavan, Opp. LB Stadium Basheerbagh, Hyderabad, Telangana - 500004
2. Central Board of Direct Taxes, Central Secretariat, North Block, New Delhi - 110001 Represented by National Faceless Assessment Centre
3. Commissioner Of Income Tax, (Appeals), Hyderabad- 11 5th Floor, D-Block, IT Towers, 10-2-3, AC Guards, 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 Writ of Certiorari or any other appropriate writ or direction to set aside the.

(a) Digitally Signed Notice u/s. 148 of the Act vide DIN and Notice No. ITBA/AST/S/148_1/2023-24/1056737986(1) dated 03.10.2023 issued by Respondent No. 1 in Exhibit P1,

(b) Digitally signed Assessment Order u/s. 147 of the Act bearing DIN and Order No. ITBA/AST/S/147/2023-24/ 1063-735062 (1) dated 31.03.2024 passed by Respondent No. 1 in Exhibit P2, and

(c) Digitally signed Appellate Order u/s 250 of the Act bearing DIN and Order No. ITBA/APL/S/250/2025-26/1082896011(1) dated 21.11.2025 passed by Respondent No. 3 in Exhibit P3.

and all other consequential actions, penal and recovery proceedings for being illegal, arbitrary, unlawful and violative of the provisions of the Income-tax Act, 1961 and Articles 14 and 19(1)(g) of the Constitution of India.

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 stay the operation of and all recovery and penal proceedings in pursuance of the Digitally Signed Notice u/s. 148 of the Act vide DIN and Notice No. ITBA/AST/S/148-1/2023-24/1056737986(1) dated 03.10.2023 issued by Respondent No. 1 in Exhibit P1, Digitally signed Assessment Order u/s. 147 of the Act bearing DIN and Order No. ITBA/AST/S/147/2023-24/ 1063735062(1) dated 31.03.2024 passed by Respondent No. 1 in Exhibit P2 and pass Digitally signed Appellate Order u/s 250 of the Act bearing DIN and Order No. No. ITBA/APL/S/250/2025-26/1082896011(1) dated 21.11.2025 passed by Respondent No. 3 in Exhibit P3 and pass any such other order or orders as the Honble Court may deem fit and proper in the circumstances of the case, as the Petitioner, being fastened with huge additions to its returned income as a result of the Impugned Assessment Order and Impugned Appellate Order, both of which suffer from various legal and factual infirmities, would suffer irreparable hardship if coercive recovery is continued, whereas no prejudice will be caused to the Revenue if recovery is stayed during the pendency of this Writ Petition.

Counsel for the Petitioner: SRI SANTOSH SAGAR KAPILAVAI

Counsel for the Respondents: SRI N.PRAVEEN REDDY, Sr. SC FOR IT

WRIT PETITION NO: 1270 OF 2026

Between:

Sri Venkateswara Rao Tammineni, S/o. Sri Laxmnarasaiah Tammineni, Aged about 62 years, Occupation. Business, 8-2-94, Balaji Nagar, Khammam - 507001.

...PETITIONER

AND

1. The Income Tax Officer, Ward - 1, Income Tax Office, Rajeev Gunt, Rajiv Chowk, Near Kinnerasani Theatre, Khammam - 507001.
2. 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.

...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 pass an order or direction, especially one in the nature of WRIT OF MANDAMUS holding that the notice dated 28.03.2023 issued by 1St Respondent under section 148 of the Act with DIN and NOTICE No.ITBA/AST/S/148_1/2022-23/1051444745(1) as being without jurisdiction, arbitrary, illegal, bad in law, void ab initio, 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 notice under section 148 dated 28.03.2023, the assessment order passed by 1st Respondent under section 147 r.w.s 144 of the Act, dt.15.03.2024, Penalty orders passed by 2nd Respondent u/s.271F, u/s.271(1)(b) and u/s.271(1)(c) of the Act, dt.09.09.2024, 10.09.2024 and 18.09.2024, respectively for asst. year 2016-17.

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 collection of tax and penalty demands raised by 1st and 2nd Respondents for the Ay.2016-17, pending disposal of the writ petition.

Counsel for the Petitioner: Ms.K.PRABHABATI LEARNED COUNSEL APPEOR SRI A.V.RAGHU RAM

Counsel for the Respondents: SRI K.SUDHAKAR REDDY, Sr. SC FOR IT

WRIT PETITION NO: 1275 OF 2026

Between:

Sri Nagunoori Damodar, S/o. Sri Nagunoori Venkata Lingaiah, Aged about 52 years, Occupation. Private Service,

Permanent Address. 368 S Crown CT, Palatine, IL - 60074, USA.

Temporary/Present Address. 35-6-243, Pragathi Nagar Colony, Gopalapuram, Hanamkonda, Warangal - 506001.

...PETITIONER

AND

1. The Income Tax Officer, Ward - 1, Income Tax Office, 1-8-610, 3rd Floor, Mayuri Complex, Opp. TSNPDCL Bhawan, Nakkalagutta, Hanamkonda, Warangal - 506001.

2. 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.

...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 pass an order or direction, especially one in the nature of WRIT OF MANDAMUS holding that the notice dated 08.03.2024 issued by 1St Respondent under section 148 of the Act (with DIN and NOTICE No.ITBA/AST/S/148_1/2023-24/1062249687(1)) as being without jurisdiction, arbitrary, illegal, bad in law, void ab initio, 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 notice under section 148 dated 08.03.2024, the assessment order passed by 1st Respondent under section 147 r.w.s 144 of the Act, dt.19.03.2025, Penalty orders passed by 2nd Respondent u/s.272A(1)(d) and u/s.271AAC(1) of the Act, dt.15.09.2025 and 24.09.2025, respectively for asst. year 2020-21.

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 collection of tax & penalty demands raised by 1st and 2nd Respondents for the Ay.2020- 21, pending disposal of the writ petition.

Counsel for the Petitioner: Ms.K.PRABHABATI LEARED COUNSEL APPEAR FOR SRI A.V.RAGHU RAM

Counsel for the Respondents: Ms. BOKARO SAPNA REDDY, Sr. SC FOR IT

WRIT PETITION NO: 1410 OF 2026

Between:

Jallapuram Narsing Sridhar, S/o. Jallapuram Narsing Rao Aged about 52 years, Occ. Private Services, Block K, Flat 209, Rainbow Vistas Rock Garden, Moosapet, Hyderabad 500018.

...PETITIONER

AND

1. National Faceless Assessment Centre, Delhi, Ministry of Finance, Room No.401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi-110003.
2. The Income Tax Officer, Ward- 10(1), Hyderabad, IT Tower, AC Guards, Masab Tank, Hyderabad - 500004, TS. Email. Hyderabad.ITO10.1@incometax.gov.in

...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 Writ of Mandamus, declaring the notice u/s 148 dated 18.03.2023 vide DIN No. ITBA/AST/S/148_1/2022-23/1050931681(1) issued by the Jurisdictional Assessing Officer (JAO) i.e. Respondent No.2 instead of Faceless Assessing Officer (FAO) i.e. Respondent No.1 for A.Y. 2016-17 as void, illegal and contrary to the provisions of Income-tax Act and contrary to the Constitutional Provisions including 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 dated 18.03.2023 vide DIN No. ITBA/AST/S/148_1/2022-23/1050931681(1) issued by the Jurisdictional Assessing Officer (JAO) i.e. Respondent No.2 instead of Faceless Assessing Officer (FAO) i.e. Respondent No.1 for A.Y. 2016-17, pending disposal of the subject writ petition.

Counsel for the Petitioner: SRI DUNDU MANMOHAN REPRESTING SRI T.V.L.NARASIMHA RAO

Counsel for the Respondents: Ms. BOKARO SAPNA REDDY, Sr. SC FOR IT

WRIT PETITION NO: 1441 OF 2026

Between:

Syed Abdul Bari, Syed Abdul Subhan Aged about 49 years, Occ Software R/o 12-1-923 E 3rd Floor Sk Noble Plaza Flat no 301, Mallepally Telangana Hyderabad 500001, Telangana, India Presently residing at Mangaf Block 4, Street 16, Building 111, 3 Floor, Flat No.5, KUWAIT

Rep by Special Power of Attorney Holder Syed Abdul Subhan, S/o.Syed Omer, aged about 76 years, Occ Business, R/o 9-4-13 5/E/3/2 Ground floor, Valli colony, tolichowki, Golconda, Telangana, India PAN:FYZPS9383G, Assessment Year 2020-21

...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 (ITO), (INT TARN)-2, HYD Aaykar Bhawan, Opposite Lb Stadium, BasheerBagh, Hyderabad-500004, Telangana
3. Union of India, Represent by 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 notice issued (JAO) by 2nd Respondent under section 148 Dated 30.03.2024 vide DIN No ITBA/AST/S/148_1/2023- 24/1063686905(1)for the Assessment Year 2020-21 and the consequential order passed by the 1st respondent u/s. 147 r.w.s 144 of the Income-tax Act Date of Order 29.05.2025, DIN ITBA/AST/S/147/2025-26/1076560262(1) for the Assessment Year 2020-21, 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 148 A 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 of the Income-tax Act Date of Order 29/05/2025, DIN ITBA/AST/S/147/2025-26/1076560262(1)for the Assessment Year 2020- 21 and all consequential proceedings pursuant there to.

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, including any recovery, pursuant to theorder passed by the Respondent u/s. 147 r.w.s 144 of the Income-tax Act Date of Order

29/05/2025, DIN: ITBA/AST/S/147/2025-26/1076560262(1) for the Assessment Year 2020- 21and stay of Demand notice under section 156 Dated 29/05/2025 vide DIN No ITBA/AST/S/156/2025-26/1076560288(1) for the Assessment Year 2020-21, pending disposal of the writ petition.

Counsel for the Petitioner: SRI THANNERU CHAITANYA KUMAR

Counsel for the Respondent No.1 & 2: SRI P.VIJHAY K.PUNNA, Sr. SC FOR IT

Counsel for the Respondent No.3: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 1458 OF 2026

Between:

Medikonda Bhavani, W/o. Medikonda Prasad Aged about 44 years, Occupation Homemaker, R/o Plot No 74 Ec Nagar Cheralapally Hcl Post, Kapra Rangareddy 500051, Telangana, India PAN: COCPM5310M, Assessment Year 2015-16

...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, Ward15(1), Hyderabad I T TOWER, AC Guards, Masab Tank, Hyderabad, Telangana-500004
3. Union of India, Represent by 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 notice issued (JAO) by 2nd Respondent under section 148 Dated 07.04.2022 vide DIN No ITBA/AST/S/148_1/2022- 23/1042596639(1)for the Assessment Year 2015-16and the consequential order passed by the 1st respondent u/s. 147 r.w.s 144 read with section 144Bof the Income-tax Act Date of Order 15.02.2024, DIN ITBA/AST/S/147/2023-24/1060939855(1)for the Assessment Year 2015-16, 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 S Date of Order 15M2.2024, DIN: ITBA/AST/S/147/2023-24/1060939855(1)for the Assessment Year 2015- 16 and all consequential proceedings pursuant thereto.

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, including any recovery, pursuant to theorder passed by the 1St Respondent u/s. 147 r.w.s 144 read with section 144B of the Income-tax Act Date of Order 15.02.2024, DIN: ITBA/AST/S/147/2023-24/1060939855(1) for the Assessment Year 2015-16for the Assessment Year 2015-16 and stay of Demand notice under section 156 Dated: 15.02.2024 vide DIN No:ITBA/AST/S/156/2023- 24/1060939893(1) for the Assessment Year 2015-16, pending disposal of the writ petition.

Counsel for the Petitioner: SRI THANNERU CHAITANYA KUMAR

Counsel for the Respondent No.1 & 2: SRI VIJHAY PUNNA ,K
Sr. SC FOR IT

Counsel for the Respondent No.3: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERAL OF INDIA

WRIT PETITION NO: 1464 OF 2026

Between:

Tricolour Properties Private Limited, A Private Limited Company incorporated under Companies Act, 1956 D.No.6-3-251/4, Balapura, Road no. 1, Banjara Hills, behind GVK mall, Khairatabad, Hyderabad, Telangana- 500034 Represented by its Authorized Signatory Mr. B. Madhav

...**PETITIONER**

AND

1. Assistant Commissioner of Income Tax, Central Circle - 3(1), Hyderabad Aayakar Bhavan, Opp. LB Stadium Basheerbagh, Hyderabad, Telangana - 500004
2. Central Board of Direct Taxes Central Secret, Central Secretariat, North Block, New Delhi - 110001 Represented by National Faceless Assessment Centre
3. Commissioner Of Income Tax, (Appeals), Hyderabad- 11 5th Floor, D-Block, IT Towers, 10-2-3, AC Guards, 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 Writ of Certiorari or any other appropriate writ or direction to set aside the.

(a) Digitally Signed Notice u/s. 148 of the Act vide DIN & Notice No. ITBA/AST/S/148_1/2022-23/1059159656(1) dated 28.12.2023 issued by Respondent No. 1 in Exhibit P1,

(b) Digitally signed Assessment Order u/s. 147 of the Act bearing DIN and , Order No. ITBA/AST/S/147/2023-24/1063797857(1) dated 31.03.2024 passed by Respondent No. 1 in Exhibit P2, and

(c) Digitally signed Appellate Order u/s 250 of the Act bearing DIN and Order No. ITBA/APL/S/250/2025-26/1082884139 (1) dated 21-11-25 passed by Respondent No. 3 in Exhibit P3.

and all other consequential actions, penal and recovery proceedings for being illegal, arbitrary, unlawful and violative of the provisions of the Income-tax Act, 1961 and Articles 14 and 19(1)(g) of the Constitution of India.

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 the operation of and all recovery and penal proceedings in pursuance of the Digitally Signed Notice u/s. 148 of the Act vide DIN and Notice No. ITBA/AST/S/148_1/2022-23/1059159656(1) dated 28.12.2023 issued by

Respondent No. 1 in Exhibit P1; Digitally signed Assessment Order u/s. 147 of the Act bearing DIN and Order No. . ITBA/AST/S/ 147/2023-24/ 1063797857 (1) dated 31.03.2024 passed by Respondent No. 1 in Exhibit P2 and pass Digitally signed Appellate Order u/s 250 of the Act bearing DIN and Order No. ITBA/APL/S/250/2025-26/1082884139(1) dated 21.11.2025 passed by Respondent No. 3 in Exhibit P3 and pass any such other order or orders as the Honble Court may deem fit and proper in the circumstances of the case, as the Petitioner, being fastened with huge additions to its returned income as a result of the Impugned Assessment Order and Impugned Appellate Order, both of which suffer from various legal and factual infirmities, would suffer irreparable hardship if coercive recovery is continued, whereas no prejudice will be caused to the Revenue if recovery is stayed during the pendency of this Writ Petition..

Counsel for the Petitioner: SRI SANTOSH SAGAR KAPILAVAI

Counsel for the Respondents: SRI N.PRAVEEN REDDY, Sr. SC FOR IT

WRIT PETITION NO 1467 OF 2026

Between:

Tricolour Properties Private Limited, A Private Limited Company incorporated under Companies Act, 1956 D.No.6-3-251/4, Balapura, Road no. 1, Banjara Hills, behind GVK mall, Khairatabad, Hyderabad, Telangana- 500034 Represented by its Authorized Signatory Mr. B. Madhav

...PETITIONER

AND

1. Assistant Commissioner of Income Tax Central Circle - 3(1), Hyderabad Aayakar Bhavan, Opp. LB Stadium Basheerbagh, Hyderabad, Telangana - 500004
2. Central Board of Direct Taxes, Central Secretariat, North Block, New Delhi - 110001 Represented by National Faceless Assessment Centre
3. Commissioner Of Income Tax (Appeals), Hyderabad- 11 5th Floor, D-Block, IT Towers, 10-2-3, AC Guards, 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 Writ of Certiorari or any other appropriate writ or direction to set aside the

(a) Digitally Signed Notice u/s. 148 of the Act vide DIN & Notice No ITBA/AST/S/148_1/2023-24/1056734751(1) dated 03/10/2023 issued by Respondent No. 1 in Exhibit P1

(b) Digitally signed Assessment Order u/s. 147 of the Act bearing DIN and Order No. ITBA/AST/S/147/2023-24/1063735062 (1) dated 31.03.2024 passed by Respondent No. 1 in Exhibit P2 and

(c) Digitally signed Appellate Order u/s 250 of the Act bearing DIN and Order No. ITBA/APL/S/250/2025-26/1082894544(1) dated 21.11.2025 passed by Respondent No. 3 in Exhibit P3.

and all other consequential actions, penal and recovery proceedings for being illegal, arbitrary, unlawful and violative of the provisions of the Income-tax Act, 1961 and Articles 14 and 19(1)(g) of the Constitution of India.

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 stay the operation of and all recovery and penal proceedings in pursuance of the Digitally Signed Notice u/s. 148 of the Act vide DIN & Notice No ITBA/AST S/148_1/2023-24/1056734751(1) dated 03/10/2023 issued by Respondent No. 1 in Exhibit P1 Digitally signed Assessment Order u/s. 147 of the Act bearing DIN & Order No. ITBA/AST/S/147/2023-24/1063735062 (1) dated 31/03/2024 passed by Respondent No. 1 in Exhibit P2 and pass Digitally signed Appellate Order u/s 250 of the Act bearing DIN and Order No. ITBA/APL/S/250/2025-26/ 1082894544(1) dated 21/11/2025 passed by Respondent No. 3 in Exhibit P3 and pass any such other order or orders as the Honble Court may deem fit and proper in the circumstances of the case, as the Petitioner, being fastened with huge additions to its returned income as a result of the Impugned Assessment Order and Impugned Appellate Order, both of which suffer from various legal and factual infirmities, would suffer irreparable hardship if coercive recovery is continued, whereas no prejudice will be caused to the Revenue if recovery is stayed during the pendency of this Writ Petition.

Counsel for the Petitioner: SRI SANTOSH SAGAR KAPILAVAI

Counsel for the Respondents: SRI N.PRAVEEN REDDY, Sr. SC FOR IT

WRIT PETITION NO: 1469 OF 2026

Between:

Tricolour Properties Private Limited, A Private Limited Company incorporated under Companies Act, 1956 D.No.6-3-251/4, Balapura, Road no. 1, Banjara Hills, behind GVK mall, Khairatabad, Hyderabad, Telangana- 500034 Represented by its Authorized Signatory Mr. B. Madhav

...PETITIONER

AND

1. Assistant Commissioner of Income Tax, Central Circle - 3(1), Hyderabad Aayakar Bhavan, Opp. LB Stadium Basheerbagh, Hyderabad, Telangana - 500004
2. Central Board of Direct Taxes, Central Secretariat, North Block, New Delhi - 110001 Represented by National Faceless Assessment Centre
3. Commissioner Of Income Tax (Appeals), Hyderabad- 11 5th Floor, D-Block, IT Towers, 10-2-3, AC Guards, 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 Writ of Certiorari or any other appropriate writ or direction to set aside the

(a) Digitally Signed Notice u/s. 148 of the Act vide DIN and Notice No ITBA/AST/S/148_1/2022-23/1059159650(1) dated 28.12.2023 issued by Respondent No.1 in Exhibit P1

(b) Digitally signed Assessment Order u/s. 147 of the Act bearing DIN 86 Order No. ITBA/AST/S/147/2023-24/1063797679(1) dated 31.03.2024 passed by Respondent No. 1 in Exhibit P2 and

(c) Digitally signed Appellate Order u/s 250 of the Act bearing DIN and Order No.ITBA/APL/S/250/2025-26/1082885981(1) dated 21-11-2021 passed by Respondent No. 3 in Exhibit P3.

and all other consequential actions, penal and recovery proceedings for being illegal, arbitrary, unlawful and violative of the provisions of the

Income-tax Act, 1961 and Articles 14 and 19(1)(g) of the Constitution of India.

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 the operation of and all recovery and penal proceedings in pursuance of the Digitally Signed Notice u/s. 148 of the Act vide DIN & Notice No: ITBA/AST/S/ 148_1/2022-23/1059159650(1) dated 28.12.2023 issued by Respondent No. 1 in Exhibit P1: Digitally signed Assessment Order u/s. 147 of bearing DIN & Order No. ITBA/AST/S/147/2023-24/1063797679(1) dated 31.03.2024 passed by Respondent No. 1 in Exhibit P2 and pass Digitally signed Appellate Order u/s 250 of the Act bearing DIN and Order No ITBA/APL/S/250/2025-26/1082885981(1)dated 21/11/25 passed by Respondent No 3 in Exhibit P3 and pass any such other order or orders as the Honble Court may deem fit and proper in the circumstances of the case, as the Petitioner, being fastened with huge additions to its returned income as a result of the Impugned Assessment Order and Impugned Appellate Order, both of which suffer from various legal and factual infirmities, would suffer irreparable hardship if coercive recovery is continued, whereas no prejudice will be caused to the Revenue if recovery is stayed during the pendency of this Writ Petition.

Counsel for the Petitioner: SRI SANTOSH SAGAR KAPILAVAI

Counsel for the Respondents: SRI N.PRAVEEN REDDY, Sr. SC FOR IT

WRIT PETITION NO: 1504 OF 2026

Between:

M/s Primary Agricultural Cooperative Credit Society Limited, Lingampet, R/o. Pacs Ltd Lingampet, Village Post, Lingampet Mandal, Nizamabad 503123, Telangana.

Rep By. Pulgala Pentaiah, S/o. Mr. Pulgala Durgaiah, aged 56years, Occ.. Secretary and Chief-Executive Officer of Primary Agricultural Cooperative Credit Society Limited Lingampet, R/o. H.No.3-93, Almaji poor, Yellareddy Mandalam, Jangamaipalle, Nizamabad, Telangana - 503122

...PETITIONER

AND

1. Assessment Unit, Income Tax Department, National e-Assessment Center, New Delhi, Room No.401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi - 110 003.
2. The Income Tax Officer, Ward 1, Nizambad, Income Tax Office, 6-2-156/3, Subhash Nagar, Nizamabad, Telangana, 503002
3. The Principal Commissioner of Income Tax - 2, Hyderabad, Income Tax Towers, AC Guards, Masab Tank, Hyderabad - 500 004, Telangana.
4. The Joint Commissioner (Appeals) / the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, Through the Principal Chief Commissioner of Income Tax, (NaFAC), Delhi, North Block, New Delhi - 110 001.
5. The Central Board of Direct Taxes, Represented by its Chairman, Department of Revenue, Ministry of Finance, Government of India, Secretariat Buildings, 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 of Mandamus or any other appropriate Writ, Order or Direction, declaring that the

a. the Order passed by the 1st Respondent, u/s 147 r/w Sec. 144B of the Income Tax Act, 1961, dated 26.05.2023, bearing DIN.. ITBA/AST/S/147/2023-24/1053230520(1), for the Assessment Year 2016 - 17, as confirmed by the order of the 4th Respondent dated 21.12.2023, vide DIN and Order No.ITBA/NFAC/S/250/2023-24/ 1058974075(1), passed u/s 250 of the Income Tax Act, 1961,

b. consequential penalty order passed by the 1st Respondent, levying penalty u/s 271(1)(b)of the Income Tax Act, 1961, dated 27.03.2024, bearing DIN. ITBA/PNL/F/271(1)(b)/2023-24/1063468306(1), for the Assessment Year 2016-17,

c. consequential penalty order passed by the 1st Respondent, levying penalty u/s 271F of the Income Tax Act, 1961, dated 30.03.2025, bearing DIN. ITBA/PNL/F/271F/2024-25/ 1075289337(1), for the Assessment Year 2016 - 17.

as arbitrary, illegal, barred by limitation, bad in law, void-ab-initio, violative of the principles of natural justice, apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India & Sec 148A of the Income Tax Act, 1961, and to consequently set aside the same in the interests of 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, including any recovery, pursuant to the notice u/s 148 of the Income-tax Act, 1961, dated 22.07.2022, issued by the 2ndRespondent, for the Assessment Year 2016-17, pending disposal of the above Writ Petition.

Counsel for the Petitioner: Ms. SYEDA SAJIDA SAMAREEN FATIMA

Counsel for the Respondents: Ms. J.SUNITHA, Sr. SC FOR IT

WRIT PETITION NO: 1652 OF 2026

Between:

Tricolour Properties Private Limited, A Private Limited Company incorporated under Companies Act, 1956 D.No.6-3-251/4, Balapura, Road no. 1, Banjara Hills behind GVK mall, Khairatabad, Hyderabad, Telangana- 500034 Represented by its Director Mr. Chandan Kumar Jha

...PETITIONER

AND

1. Assistant Commissioner of Income Tax, Central Circle - 3(1) Aayakar Bhavan, Basheerbagh, Hyderabad, Telangana - 500004
2. National Faceless Assessment Centre, Room No. 402, 4th Floor, Mayur Bhawan, Connaught Lane Connaught Place, New Delhi - 110001
3. Commissioner Of Income Tax (Appeals), Hyderabad- 11 5th Floor, D-Block, IT Towers, 10-2-3, AC Guards, Hyderabad, Telangana 500004
4. Central Board of Direct Taxes, Rep by Secretary, Central Secretariat, North Block, New Delhi - 110001
5. Union of India, Rep by Secretary, Ministry of Finance, North Block, New Delhi - 110001
6. Joint Commissioner of Income Tax, Central Range - 3 Aayakar Bhavan, 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 Writ of Certiorari or any other appropriate writ or direction to set aside the.

(a) Digitally Signed Show Cause Notice u/s. 274 r.w.s. 271DA bearing DIN and Notice No. ITBA/PNL/S/271DA/2024-25/1070830216(1) dated 03.12.2024 passed by Respondent No. 6 in Exhibit P2.

(b) Digitally Signed Penalty Order u/ s. 271DA of the Act bearing DIN ITBA/PNL/F/271DA/2025-26/1077152547(1) dated 18.06.2025 passed by Respondent No. 1 in Exhibit P3.

(c) Digitally Signed Ex-parte Appeal Order u/s. 250 bearing DIN and Order No. ITBA/APL/S/250/2025-26/1083032712(1) dated 26.11.2025 passed by Respondent No. 1 in Exhibit P4.

and all other consequential actions, penal and recovery proceedings for being illegal, arbitrary, unlawful and violative of the provisions of the Income-tax Act, 1961 and Articles 14 and 19(1)(g) of the Constitution of India.

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 the operation of and all recovery and penal proceedings in pursuance of the Digitally Signed Show Cause Notice u/s. 274 r.w.s. 271DA bearing DIN and Notice No. ITBA/PNL/S/271DA/2024-25/1070830216(1) dated 03.12.2024 passed by Respondent No. 6 in Exhibit P2, the Digitally Signed Penalty Order u/s. 271DA of the Act bearing DIN ITBA/PNL/F/271DA/2025-26/ 1077152547(1) dated 18.06.2025 passed by Respondent No. 1 in Exhibit P3 and the Digitally Signed Ex-parte Appeal Order u/s. 250 bearing DIN and Order No. ITBA/APL/S/250/2025-26/1083032712(1) dated 26.11.2025 passed by Respondent No. 1 in Exhibit P4 and pass any such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case, as the Petitioner, being fastened with huge additions to its returned income as a result of the Impugned Assessment Order and Impugned Appellate Order, both of which suffer from various legal and factual infirmities, would suffer irreparable hardship if coercive recovery is continued, whereas no prejudice will be caused to the Revenue if recovery is stayed during the pendency of this Writ Petition.

Counsel for the Petitioner: SRI SANTOSH SAGAR KAPILAVAI

Counsel for the Respondent No.1 to 4 & 6: SRI N.PRAVEEN REDDY, Sr. SC FOR IT

Counsel for the Respondent No.5: SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 1683 OF 2026

Between:

Shubhanandini Infrastructures, Rep by Managing Partner, Koudagani Rambabu, #3-34/1/B, Brundhavani Colony, Hanamkonda,Telangana-506001.

...PETITIONER

AND

1. The Income Tax Officer, Ward - 1 Warangal, Income Tax Office, D No. 1-8-610, 3rd Floor, Mayuri Complex, OPP. TSNPDCL Bhawan, Nakkalagutta, Hanamkonda, Warangal, Telangana-506001.
2. The Principal Commissioner of Income Tax-1, Hyderabad, I.T. Towers,A.C. Guards, 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 direction more particularly one in the nature of Writ of Mandamus, declaring the Assessment Order dt. 16.05.2023 passed by the 3rd respondent u/s 147 r.w.s 144/144B of the Income-tax Act for A.Y. 2017-18 vide DIN No. ITBA/AST/S/147/2023-24/1052881816(1), consequent to the order passed u/s 148A(d) dt. 29.07.2022 vide DIN No. ITBA/COM/F/17/2022-23/1044258245(1) and the notice u/s 148 dt. 29.07.2022 vide DIN No. ITBA/AST/M/148_1/2022-23/1044339100(1)issued by the JAO(1st respondent) instead of FAO(3rd respondent)that too based on the incorrect information, and consequential penalty order passed vide order u/s 272A(1)(d) of the Act dt. 25.10.2023as 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 Assessment Order dt. 16.05.2023passed by the 3rdrespondent u/s 147 r.w.s 144/144B of the Income-tax Act for A.Y. 2017-18 vide DIN No. ITBA/AST/S/147/2023-24/1052881816(1) and the Penalty orders,and may pass such other order(s) as the Hon'ble Court deems fit arid 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 SASHANK, REP.
SRI DUNDU MANMOHAN

Counsel for the Respondents: Ms. BOKARO SAPNA REDDY, Sr. SC FOR IT

WRIT PETITION NO: 1691 OF 2026

Between:

BDECCS Limited, Regd No.TA 801, Kanchanbagh, R.R. District -500008. Rep., by its Secretary, Sri P. Murali Krishna, S/o. Sri P. Nageswara Rao

...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 - 9(1), I.T. Towers, A.C. Guards, Masabtank, Hyderabad - 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 pass an order or direction, especially one in the nature of WRIT OF MANDAMUS holding that the notice dated 31.03.2025 issued by 2nd Respondent under section 148 of the Act with DIN and NOTICE

No.ITBA/AST/S/148_1/2024-25/1075347161(1) as being without jurisdiction, arbitrary, illegal, bad in law, void ab initio, apart from being violative of provisions of section 151A of the Act and also contrary to the circular issued by CBDT, and consequently set aside the notice under section 148 dated 31.03.2025, the assessment order passed by 1st Respondent for asst. year 2021-22 under section 147 r.w.s 144B of the Act, dt.05.12.2025.

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 including collection of tax demand raised by the 1st Respondent for the Ay.2021-22, pending disposal of the writ petition.

Counsel for the Petitioner: SRI A.V.RAGHU RAM

Counsel for the Respondents: SRI K.SUDHAKAR REDDY, Sr. SC FOR IT

WRIT PETITION NO: 1754 OF 2026

Between:

Tricolour Properties Private Limited, A Private Limited Company incorporated under Companies Act, 1956 D.No.6-3-251/4, Balapura, Road no. 1, Banjara Hills behind GVK mall, Khairatabad, Hyderabad, Telangana- 500034 Represented by its Director Mr. Chandan Kumar Jha

...PETITIONER

AND

1. Assistant Commissioner of Income Tax, Central Circle - 3(1) Aayakar Bhavan, Basheerbagh, Hyderabad, Telangana - 500004
2. National Faceless Assessment Centre, Room No 402, 4th Floor, Mayur Bhawan, Connaught Lane Connaught Place, New Delhi - 110001
3. Commissioner Of Income Tax (Appeals), Hyderabad- 11 5th Floor, D-Block, IT Towers, 10-2-3, AC Guards, Hyderabad, Telangana 500004
4. Central Board of Direct Taxes Rep by Secretary, Central Secretariat, North Block, New Delhi - 110001
5. Union of India, Rep by Secretary, Ministry of Finance, North Block, New Delhi - 110001
6. Joint Commissioner of Income Tax, Central Range - 3 Aayakar Bhavan, 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 Writ of Certiorari or any other appropriate writ or direction to set aside the

(a) Digitally Signed Show Cause Notice u/s. 274 r.w.s. 271DA bearing DIN and Notice No. ITBA/PNL/S/271DA/2024-25/ 1070830416(1) dated 03.12.2024 passed by Respondent No. 6 in Exhibit P2.

(b) Digitally Signed Penalty Order u/s. 271DA of the Act bearing DIN ITBA/PNL/F/271DA/2025-26/ 1077187459(1) dated 18.06.2025 passed by Respondent No. 1 in Exhibit P3.

(c) Digitally Signed Ex-parte Appeal Order u/s. 250 bearing DIN and Order No. ITBA/APL/S /250/ 2025-26/ 1083035296(1) dated 26.11.2025 passed by Respondent No. 1 in Exhibit P4.

and all other consequential actions, penal and recovery proceedings for being illegal, arbitrary, unlawful and violative of the provisions of the Income-tax Act, 1961 and Articles 14 and 19(1)(g) of the Constitution of India.

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 the operation of and all recovery and penal proceedings in pursuance of the Digitally Signed Show Cause Notice u/s. 274 r.w.s. 271DA bearing DIN and Notice No. ITBA/PNL/S/271DA/2024-25/1070830416(1) dated 03.12.2024 passed by Respondent No. 6 in Exhibit P2, the Digitally Signed Penalty Order u/s. 271DA of the Act bearing DIN ITBA/PNL/F/271DA/2025-26/ 1077187459(1) dated 18.06.2025 passed by Respondent No. 1 in Exhibit P3 and the Digitally Signed Ex-parte Appeal Order u/s. 250 bearing DIN and Order No. ITBA/APL/S/250/2025-26/1083035296(1) dated 26.11.2025 passed by Respondent No. 1 in Exhibit P4 and pass any such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case, as the

Petitioner, being fastened with huge additions to its returned income as a result of the Impugned Assessment Order and Impugned Appellate Order, both of which suffer from various legal and factual infirmities, would suffer irreparable hardship if coercive recovery is continued, whereas no prejudice will be caused to the Revenue if recovery is stayed during the pendency of this Writ Petition.

Counsel for the Petitioner: SRI SANTOSH SAGAR KAPILAVAI

Counsel for the Respondent No.1 to 4 & 6: SRI N.PRAVEEN REDDY,
Sr. SC FOR IT

Counsel for the Respondent No.5: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO 1757 OF 2026

Between:

Giridhara Rama Kumar, S/o late Ch.V. Satyanarayana Murthy Aged about 51 years Occ Business R/o 203 and 9/162 Raghavendra Apts Malkajgiri Hyderabad Hyderabad 500047, Telangana India

...PETITIONER

AND

1. Assessment Unit, Income Tax Department, National e-Assessment Center, Room. No.401, 2nd Floor, F-Ramp, Jawaharlal Nehru Stadium, New Delhi-110 003.
2. Income Tax Officer, Ward12(1)Hyderabad PCIT-1,Aayakar Bhavan,Hyderabad-500004
3. Commissioner of Income tax (Appeals), National Faceless Appeal Centre (NFAC), C-Block, 4th Floor, S P M Civic Centre, New Delhi - 110001.
4. Principal Chief Commissioner of Income Tax, Andhra Pradesh and Telangana, Hyderabad 10-2-3, Room No.922, 9th Floor, B Block, IT Towers, AC Guards, Hyderabad-500 004
5. Union of India, Rep. by its Secretary, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, 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 of Mandamus or any other appropriate writ, order or direction

(a) declaring the notice under Notice under Section 148 of the Income Tax Act, 1961, dated 28/03/2024, passed by 2nd Respondent for the assessment year 2020-21as being without jurisdiction and contrary to faceless assessment procedure laid down in Section 144Bof the Income Tax Act 1961and consequently.

(b) to set-aside the subsequent proceedings in order under Section 147 dated 30/01/2025 issued by the 1st Respondent and proceedings under Section 250 dated 23/10/2025 issued by the 3rd Respondent for the assessment year 2020-21 as being without Jurisdiction, arbitrary, illegal, bad in law, void-ab-initio, apart from being violative of Articles 14,19(1)(g) and 265 of the Constitution of India and contrary to faceless assessment procedure laid down in Section 144B of the Income Tax Act 1961 and consequently set-aside the same in the interests of 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 grant stay of all further proceedings, including any recovery, pursuant to the impugned notice under Section 148 dated 28.03.2024 issued by the 2nd Respondent, under Section 147 read with Sections 144 &144B of the Income Tax Act, 1961for the assessment year 2020-21 subsequent proceedings in order under Section 147 dated 30.01.2025 issued by the 2nd Respondent and order under Section 250 dated 23.10.2025, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: Ms. AKRUTI AGARWAL

Counsel for the Respondent No.1 to 4: Ms. BOKARO SAPNA REDDY,
Sr. SC FOR IT

Counsel for the Respondent No.5: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 1809 OF 2026

Between:

Tricolour Properties Private Limited, A Private Limited Company incorporate under Companies Act, 1956 D.No.6-3-251/4, Balapura, Road no. 1, Banjara Hills, behind GVK mall, Khairatabad, Hyderabad, Telangana- 500034 Represented by its Director Mr. Chandan Kumar Jha

...PETITIONER

AND

1. Assistant Commissioner of Income Tax, Central Circle - 3(1) Aayakar Bhavan, Basheerbagh, Hyderabad, Telangana - 500004
2. National Faceless Assessment Centre, Room No 402, 4th Floor, Mayur Bhawan, Connaught Lane Connaught Place, New Delhi - 110001
3. Commissioner Of Income Tax (Appeals), Hyderabad- 11 5th Floor, D-Block, IT Towers, 10-2-3, AC Guards, Hyderabad, Telangana 500004
4. Central Board of Direct Taxes, Rep by Secretary, Central Secretariat, North Block, New Delhi - 110001
5. Union of India, Rep by Secretary, Ministry of Finance, North Block, New Delhi - 110001
6. Joint Commissioner of Income Tax, Central Range - 3 Aayakar Bhavan, 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 Writ of Certiorari or any other appropriate writ or direction to set aside the

(a)Digitally Signed Show Cause Notice u/s. 274 r.w.s. 271DA bearing DIN and Notice No. ITBA/PNL/S/271DA/2024-25/1070829646(1) dated 03.12.2024 passed by Respondent No. 6 in Exhibit P2.

(b)Digitally Signed Penalty Order u/ s. 271DA of the Act bearing DIN ITBA/PNL/F/271DA/2025-26/ 1077150296(1) dated 18.06.2025 passed by Respondent No. 1 in Exhibit P3.

(c) Digitally Signed Ex-parte Appeal Order u/s. 250 bearing DIN and OrderNo. ITBA/APL/S/250/2025-26/1083031416(1) dated 26.11.2025 passed by Respondent No. 1 in Exhibit P4.

and all other consequential actions, penal and recovery proceedings for being illegal, arbitrary, unlawful and violative of the provisions of the Income-tax Act, 1961 and Articles 14 and 19(1)(g) of the Constitution of India.

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 the operation of and all recovery and penal proceedings in pursuance of the Digitally Signed Show Cause Notice u/s. 274 r.w.s. 271DA bearing DIN and Notice No. ITBA/PNL/S/271DA/2024-25/1070829646(1) dated 03.12.2024 passed by Respondent No. 6 in Exhibit P2, the Digitally Signed Penalty Order u/s. 271DA of the Act bearing DIN: ITBA/PNL/F/271DA/2025-26/ 1077150296(1) dated 18.06.2025 passed by Respondent No. 1 in Exhibit P3 and the Digitally Signed Ex-parte Appeal Order u/s. 250 bearing DIN and Order No. ITBA/APL/S/250/2025-26/1083031416(1) 26.11.2025 passed by Respondent No. 1 in Exhibit P4 and pass any such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case, as the Petitioner, being fastened with huge additions to its returned income as a result of the Impugned Assessment Order and Impugned Appellate Order, both of which suffer from various legal and factual infirmities, would suffer irreparable hardship if coercive recovery is continued, whereas no prejudice will be caused to the Revenue if recovery is stayed during the pendency of this Writ Petition.

Counsel for the Petitioner: SRI SANTOSH SAGAR KAPILAVAI

Counsel for the Respondent No.1 to 4 & 6: N.PRAVEEN REDDY, Sr. SC FOR IT

Counsel for the Respondent No.5: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 1814 OF 2026

Between:

Sripathi Venkata Rama Subrahmanya Sripada, S/o- SVSLN Sastry, Aged 50 Years, Occ- Private Employee, 36 Green Avenues, Nizampet Road, Opp. Bhavyas Anandham Apartments, Nizampet, K.V. Rangareddy - 500090, Telangana.

...PETITIONER

AND

1. National Faceless Assessment Centre,, Delhi, Ministry of Finance, Room No.401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi-110003.
2. The Asst. Commissioner of Income Tax, Circle-12(1). Hyderabad, Income Tax Office, Aaykar Bhawan, Opposite LB Stadium, Basheer Bagh, Hyderabad - 500004, Telangana

...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 Writ of Mandamus, declaring the notice u/s 148 dated 04.04.2022 vide DIN No. ITBA/AST/S/148_1/2022-23/1042487932(1) issued by the JAO (Respondent No.2) instead of Respondent No.1/(FAO) for A.Y.2018-19 as void, illegal and contrary to the provisions of Income-tax Act and contrary to the Constitutional Provisions including 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 dated 04.04.2022 vide DIN No. ITBA/AST/S/148_1/2022-23/1042487932(1) issued by the JAO (Respondent No.2) instead of Faceless Assessing Officer (FAO) for A Y.2018-19. pending disposal of the subject writ petition.

Counsel for the Petitioner: Mr.prudhvi raj LEARED COUNSEL RESPRESTING SRI T.V.L.NARASIMHA RAO

Counsel for the Respondents: Ms. B.SAPNA REDDY, Sr. SC FOR IT

WRIT PETITION NO: 1817 OF 2026

Between:

Jawaharnagar Educational Society, Rep. by Principal Kasula Venkata Narasimha Reddy S/o. Dharma Reddy Kasula Aged about 55 years, Occupation Business, R/o. Jawaharnagar Pinion High School, Jawaharnagar Balajinagar J.J.Nagar Colony Yapral Kapra Medchal Malkajgiri 500087, Telangana, India PAN.AACAJ8493R, 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 15(1), Hyderabad IT Tower, AC Guards, Masab Tank Hyderabad-500004 Telangana
3. Union of India, Represent by 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 notice issued (JAO) by 2nd Respondent under section 148 Dated. 23.04.2022 vide DIN No. ITBA/AST/S/148_1/2022-23/1042830012(1)for the Assessment Year 2018-19and the consequential order passed by the 1st respondent u/s. 147 read with section 144Bof the Income-tax Act Date of Order 12.03.2024, DIN. ITBA/AST/S/147/2023-24/1062426264(1)for the Assessment Year 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 148 A 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 read with section 144Bof the Income-tax Act Date of Order 12.03.2024, DIN. ITBA/AST/ S/147/2023-24/1062426264(1)for the Assessment Year 2018- 19and all consequential proceedings pursuant thereto.

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, including any recovery, pursuant to theorder passed by the 1st Respondent u/s. 147 r.w.s147 read with section I44Bof the Income-tax Act Date of Order 12.03.2024, DIN. ITBA/AST/S/147/2023-24/1062426264(1)for the Assessment Year 2018-19 and stay of Demand notice under section 156

Dated. 12.03.2024 vide DIN No.ITBA/AST/S/156/2023-24/1062426478(1) for the Assessment Year 2018-19, pending disposal of the writ petition.

Counsel for the Petitioner: SRI THANNERU CHAITANYA KUMAR

Counsel for the Respondent No.1 & 2: SRI K.SUDHAKAR REDDY, Sr. SC FOR IT

Counsel for the Respondent No.3: SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

WRIT PETITION NO: 1828 OF 2026

Between:

Venu Gopal Eshwaroju, S/o. Prakash Eshwaroju Aged about 45 years, Occupation. Business, R/o. H.No.18-6-1123, O/S GOWLIPURA Hyderabad 500053, Telangana, India PAN.AAXPE2066M, Assessment Year. 2020-21

...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 9(1), Hyderabad I T Tower, AC Guards, Masab Tank, Hyderabad, Telangana-500004
3. Union of India, Represent by 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 notice issued (JAO) by 2nd Respondent under section 148 Dated. 29.04.2024 vide DIN No. ITBA/AST/S/148_1/2024-25/1064415725(1)for the Assessment Year 2020-21and the consequential order passed by the 1st respondent u/s. 147 read with section 144B of the Income-tax Act Date of Order 12.12.2025, DIN. ITBA/AST/S/147/2025-26/1083628767(1)for the Assessment Year 2020-21, 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 148Aand 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 read with section 144Bof the Income-tax Act Date of Order 12.12.2025, DIN. ITBA/AST/S/147/2025-26/1083628767(1) for the Assessment Year 2020- 21and all consequential proceedings pursuant thereto.

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, including any recovery, pursuant to theorder passed by the 1st Respondent u/s. 147 read with section 144Bof the Income-tax Act Date of Order 12.12.2025, DIN. ITBA/AST/S/147/2025-26/1083628767(1)for the Assessment Year 2020- 21for the Assessment Year 2020-21and stay of Demand notice under section 156 Dated. 12.122025 vide DIN No .ITBA/AST/S/156/2025-26/1083628809 (1) fear the Assessment Year 2020-21, pending disposal of the writ petition.

Counsel for the Petitioner: SRI THANNERU CHAITANYA KUMAR

Counsel for the Respondent No.1 & 2: SRI K.SUDHAKAR REDDY,
Sr. SC FOR IT

Counsel for the Respondent No.3: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 1844 OF 2026

Between:

Mr. Siva Rami Reddy Gangi Reddy, S/o Mr. Rami Reddy Gangi Reddy, Occ. Retd. Railway Employee, Aged about 70 years Plot No. 54, 1-4-174/54, Hi Tension Road. Sainikpuri, Hyderabad - 500094,

...PETITIONER

AND

1. Union of India, Represented by its Secretary, Department of Revenue, Minsitry of Finance, New Delhi.
2. 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.
3. The Income Tax Officer, Ward- 13(3), Hyderabad, Aaykar Bhavan, Opposite LB Stadium, Basheer Bagh, Hyderabad, Telangana - 500004.
4. The Joint Commissioner of Income Tax, Range-13, Hyderabad, IT Tower, AC Guards(Specified Authority U/s 151 of the Income-tax Act, 1961) 10-2-3, Masab Tank, Hyderabad, 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 pass an order or direction, especially one in the nature of WRIT OF MANDAMUS holding that the notice dated 23.06.2025 issued by 3rd Respondent under section 148 of the Act with DIN and NOTICE No.ITBA/AST/S/148_1/2025-26/1077516060(1) as being without jurisdiction, arbitrary, illegal, bad in law, void ab initio, 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 notice under section 148 dated 23.06.2025 for asst. year 2020-21.

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 under Section 148 of the Income-tax Act, 1961 dated 23.06.2025 bearing DIN: ITBA/AST/S/148_1/2025-26/1077516060(1) for the Assessment Year 2020-21, pending disposal of the writ petition.

Counsel for the Petitioner: SRI S.N.S.R.CHINMAI

Counsel for the Respondent No.1: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.2 to 4: Ms. B.SAPNA REDDY, Sr. SC FOR IT

WRIT PETITION NO. 1865 OF 2026

Between:

Srikanth Goud Arra, S/o. Sara Anjaiah Goud, Aged about 39 years, Occupation. Business R/o. 1-93/2, Nandigam, Shadnagar, Mahabubnagar, Andhra Pradesh-509223

...PETITIONER

AND

1. Union of India, Ministry of Finance, Income Tax Department, New Delhi-100011
2. The Office of Commissioner, Income Tax Department Ministry of Finance, Government of India, New Delhi-100011.
3. Office of the Income Tax Officer, Ward-1, Mahabubnagar Income Tax Office, Deo Office Road, Andhra Pradesh-509001
4. The National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Government of India, New Delhi-100011.

...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 or direction or order more particularly in the nature of a writ of certiorari calling for the records and quashing the (i) Impugned Order dated 31.03.2024 bearing DIN and Notice No. ITBA/AST/F/148A/2023-24/1063744617(1) for the Assessment Year 2020-21, issued by the 3rd Respondent under Section 148A(d) of the Income Tax Act, 1961 (ii) Impugned Notice dated. 31.03.2024 bearing DIN No. ITBA/AST/S/148_1/2023-24/1063748417(1) for the Assessment Year 2020 - 21, issued by the 3rd Respondent under Section 148 of the Income Tax Act, 1961 and (iii) Impugned Orderdated.15.01.2025 bearing DIN ITBA/AST/S/147/2024- 25/1072206167(1) passed under 147 read with section 144 read with section 144B of the Income Tax Act, 1961 as being illegal and in violation of applicable law and consequently set-aside all consequent/ subsequent notices/ orders and further restrain the Respondents from making any assessment, reassessment or re-computation or otherwise proceeding against the Petitioner on the basis of the aforementioned Impugned Orders and Notices.

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 suspend all further proceedings pursuant to Impugned Order dated 15.01.2025 bearing DIN ITBA/AST/S/147/2024- 25/1072206167(1) passed under 147 read with section 144 read with section 144B of the Income Tax Act, 1961 including all consequent/ subsequent notices/ orders, in the interest of justice.

IA NO: 3 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 the operation of the Impugned Order dated. 15.01.2025 bearing DIN ITBA/AST/S/147/2024- 25/1072206167(1) passed under 147 read with section 144 read with section144B of the Income Tax Act, 1961, including all consequent/ subsequent notices/ orders, in the interest of justice.

Counsel for the Petitioner: SRI SHEETAL SRIKANTH

Counsel for the Respondent No.1: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.2 to 4: SRI K.SUDHAKAR REDDY,
Sr. SC FOR IT

WRIT PETITION NO: 1914 OF 2026

Between:

Bhaskar Rao Edala, S/o. Edala Varada Rao Aged about 64 Years R/o. Flat No. E3, President Banjara Apartments, Road No.2, Banjara Hills, Hyderabad, Telangana - 500034

...PETITIONER

AND

1. The National Faceless Assessment Center, Income-tax Department, New Delhi, India
2. Assistant Commissioner of Income Tax, Circle 3(1), Hyderabad

...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 writ of mandamus declaring order under Section 148A(d) dated 30/08/2024 bearing DIN: ITBA/AST/F/148A/2024-25/1068196094(1) and the consequent notice dated 30/08/2024 u/s. 148 bearing DIN: ITBA/AST/S/148_1/2024-25/1068197860(1), as being void, illegal, arbitrary, without jurisdiction, violate of Article 14 of the Constitution of India 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 pursuant to order under Section 148A(d) dated 30/08/2024 bearing DIN ITBA/AST/F/148A/2024-25/1068196094(1) and the consequent notice dated 30/08/2024 u/s. 148 bearing DIN ITBAIAST/S/148_1/2024-25/1068197860(1), pending disposal of the writ petition.

Counsel for the Petitioner: SRI M.NAGA DEEPAK

Counsel for the Respondents: Ms. BOKARO SAPNA REDDY, Sr. SC FOR IT

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. 40118, 40201, 40230, 40232, 40242, 40331, 40333, 40428, 40464, 40491, 40492, 40493, 40494, 40495, 40496, 40610, 40611, 40615, 40629, 40631, 40632, 40638, 40640, 40658, 40722, 40734, 40788, 40805 of 2025; 4, 81, 97, 249, 254, 296, 629, 636, 646, 707, 743, 746, 751, 767, 1104, 1174, 1198, 1211, 1265, 1270, 1275, 1410, 1441, 1458, 1464, 1467, 1469, 1504, 1652, 1683, 1691, 1754, 1757, 1809, 1814, 1817, 1828, 1844, 1865 and 1914 of 2026

DATED : 27.01.2026

W.P. No.40118 of 2025

Between:

Mohammed Ibrahim Ali

... Petitioner

AND

**Assessment Unit, National Faceless Assessment Centre,
Income Tax Department, Ministry of Finance,
Delhi and two others**

...Respondents

W.P. No.40201 of 2025

Between:

Suresh kumar Choudari Kopalli

... Petitioner

AND

**Assessment Unit, Income Tax Department,
National e-Assessment Centre, Delhi and four others**

...Respondents

W.P. No.40230 of 2025

Between:

Mr. Prabhakar Pokala

... Petitioner

AND

The Income Tax Officer, Ward 1,
Income Tax Office, Nalgonda District, and two others

...Respondents

W.P. No.40232 of 2025

Between:

Vivek Ashwin Vanam

... Petitioner

AND

Assessment Unit, National Faceless Assessment Centre,
Income Tax Department, Ministry of Finance,
Delhi and another

...Respondents

W.P. No.40242 of 2025

Between:

Mohammed Ibrahim Ali

... Petitioner

AND

Assessment Unit, National Faceless Assessment Centre,
Income Tax Department, Ministry of Finance,
Delhi and two others

...Respondents

W.P. No.40331 of 2025

Between:

Tricolour Properties Private Limited,
Rep., by its Authorized Signatory Mr. B. Madhav

... Petitioner

AND

Assistant Commissioner of Income Tax,
Central Circle-3(1), Hyderabad and two others

...Respondents

W.P. No.40333 of 2025

Between:

Tricolour Properties Private Limited,
Rep., by its Authorized Signatory Mr. B. Madhav

... Petitioner

AND

Assistant Commissioner of Income Tax,
Central Circle-3(1), Hyderabad and two others

...Respondents

W.P. No.40428 of 2025

Between:

Sai Kumar Thota Sai Kumar

... Petitioner

AND

Union of India, Ministry of Finance,
Income Tax Department, New Delhi and three others

...Respondents

W.P. No.40464 of 2025

Between:

Swathi Guduri

... Petitioner

AND

Assessment Unit, Income Tax Department,
National e-Assessment Centre, New Delhi and two others

...Respondents

W.P. No.40491 of 2025

Between:

Suresh Tammineedi

... Petitioner

AND

Union of India, Ministry of Finance,
Rep., by its Secretary, New Delhi and two others

...Respondents

W.P. No.40492 of 2025

Between:
Concord Drugs Limited,
rep., by its Authorized Signatory, Mr. Seelam Nagi Reddy

... Petitioner

AND

Union of India, Ministry of Finance,
Rep., by its Secretary, New Delhi and two others

...Respondents

W.P. No.40493 of 2025

Between:

Suresh Tammineedi

... Petitioner

AND

Union of India, Ministry of Finance,
Rep., by its Secretary, New Delhi and two others

...Respondents

W.P. No.40494 of 2025

Between:

Concord Drugs Limited,
rep., by its Authorized Signatory, Mr. Seelam Nagi Reddy

... Petitioner

AND

Union of India, Ministry of Finance,
Rep., by its Secretary, New Delhi and two others

...Respondents

W.P.No.40495 of 2025

Between:

Suresh Tammineedi

... Petitioner

AND

Union of India, Ministry of Finance,
Rep., by its Secretary, New Delhi and two others

...Respondents

W.P. No.40496 of 2025

Between:

**Concord Drugs Limited,
rep., by its Authorized Signatory, Mr. Seelam Nagi Reddy**

... Petitioner

AND

**Union of India, Ministry of Finance,
Rep., by its Secretary, New Delhi and two others**

...Respondents

W.P. No.40610 of 2025

Between:

Mr. Balarami Reddy Muli

... Petitioner

AND

**The Income Tax Officer, Ward 14(1),
Hyderabad and three others**

...Respondents

W.P. No.40611 of 2025

Between:

Sistu Krishna Rao

... Petitioner

AND

**The National Faceless Assessment Centre,
Income-tax Department, New Delhi and three others**

...Respondents

W.P. No.40615 of 2025

Between:

Venkata Subbi Reddy Penumallu

... Petitioner

AND

**Assessment Unit, Income Tax Department,
National e-Assessment Centre, New Delhi and four others**

...Respondents

W.P. No.40629 of 2025

Between:

DCS Limited,
rep., by its Authorized Signatory V. Sridhar

... Petitioner

AND

Office of the Assistant Commissioner of Income Tax,
Central Circle-2(3), Income Tax Department,
Hyderabad and two others

...Respondents

W.P. No.40631 of 2025

Between:

Pranathi Manchukonda

... Petitioner

AND

Assistant Commission of Income Tax,
Central Circle-3(4), Hyderabad and four others

...Respondents

W.P. No.40632 of 2025

Between:

Narayana Ravisetty

... Petitioner

AND

The Income Tax Officer Ward-1,
Adilabad, Telangana and two others

...Respondents

W.P. No.40638 of 2025

Between:

Mubeen Khan

... Petitioner

AND

The Income Tax Officer,
Ward-7(1), Hyderabad and three others

...Respondents

W.P. No.40640 of 2025

Between:

Surendra Nath Chowdary Pathuri

... Petitioner

AND

The Income Tax Officer,
Ward (Circle)-11(1), Hyderabad and two others

...Respondents

W.P. No.40658 of 2025

Between:

Mardhani Shokat Bhai

... Petitioner

AND

Income Tax Officer,
Circle-8(1), Hyderabad, Signature Towers,
Kondapur, Hyderabad and two others

...Respondents

W.P. No.40722 of 2025

Between:

Srinivasulu Vallamkonda

... Petitioner

AND

The Income Tax Officer, Ward-1,
Income Tax Office, Hanamkonda, Warangal and two others

...Respondents

W.P. No.40734 of 2025

Between:

Tricolour Properties Private Limited

... Petitioner

AND

Assistant Commissioner of Income Tax,
Central Circle-3(1), Hyderabad and two others

...Respondents

W.P. No.40788 of 2025

Between:

Gayatri Devi Davuluri

... Petitioner

AND

**Assessment Unit, National Faceless Assessment Centre,
Income Tax Department, Ministry of Finance,
New Delhi and two others**

...Respondents

W.P. No.40805 of 2025

Between:

Burugula Raji Reddy

... Petitioner

AND

**Assessment Unit, National Faceless Assessment Centre,
Income Tax Department, Ministry of Finance,
Delhi and two others**

...Respondents

W.P. No.4 of 2026

Between:

Mr. Nasar Bin Salem Babader

... Petitioner

AND

**The Income Tax Officer, Ward 9(1),
Hyderabad and another**

...Respondents

W.P. No.81 of 2026

Between:

**Tricolour Properties Private Limited,
Rep., by its Authorized Signatory – Mr. B. Madhav**

... Petitioner

AND

**Assistant Commissioner of Income Tax,
Central Circle – 3(1), Hyderabad and two others**

...Respondents

W.P. No.97 of 2026

Between:

**Tricolour Properties Private Limited,
Rep., by its Authorized Signatory – Mr. B. Madhav**

... Petitioner

AND

**Assistant Commissioner of Income Tax,
Central Circle – 3(1), Hyderabad and four others**

...Respondents

W.P. No.249 of 2026

Between:

**Tricolour Properties Private Limited,
Rep., by its Authorized Signatory – Mr. B. Madhav**

... Petitioner

AND

**Assistant Commissioner of Income Tax,
Central Circle – 3(1), Hyderabad and four others**

...Respondents

W.P. No.254 of 2026

Between:

**Tricolour Properties Private Limited,
Rep., by its Authorized Signatory – Mr. B. Madhav**

... Petitioner

AND

**Assistant Commissioner of Income Tax,
Central Circle – 3(1), Hyderabad and four others**

...Respondents

W.P. No.296 of 2026

**Between:
Santosh Kumar Siga**

... Petitioner

AND

**The Government of India, Ministry of Finance,
Income Tax Department, rep., by its Principal Secretary,
New Delhi and two others**

...Respondents

W.P. No.629 of 2026

Between:

Mrs. Usha Rani Thaduri

... Petitioner

AND

**The Assistant Commissioner of Income Tax,
Circle –1, Karimnagar and four others**

...Respondents

W.P. No.636 of 2026

Between:

Rami Reddy Gopireddy

... Petitioner

AND

**Assessment Unit, National Faceless Assessment Centre,
Income Tax Department, Ministry of Finance,
Delhi and two others**

...Respondents

W.P. No.646 of 2026

Between:

**The Agricultural Cooperative Credit Society Meenavolu,
Rep., by its Secretary Nalajala Rambabu**

... Petitioner

AND

**Assessment Unit, National Faceless Assessment Centre,
Income Tax Department, Ministry of Finance,
Delhi and two others**

...Respondents

W.P. No.707 of 2026

Between:

**Tricolour Properties Private Limited,
Rep., by its Authorized Signatory – Mr. B. Madhav**

... Petitioner

AND

**Assistant Commissioner of Income Tax,
Central Circle – 3(1), Hyderabad and four others**

...Respondents

W.P. No.743 of 2026

Between:

**Tricolour Properties Private Limited,
Rep., by its Authorized Signatory – Mr. B. Madhav**

... Petitioner

AND

**Assistant Commissioner of Income Tax,
Central Circle – 3(1), Hyderabad and four others**

...Respondents

W.P. No.746 of 2026

Between:

**Tricolour Properties Private Limited,
Rep., by its Authorized Signatory – Mr. B. Madhav**

... Petitioner

AND

**Assistant Commissioner of Income Tax,
Central Circle – 3(1), Hyderabad and four others**

...Respondents

W.P. No.751 of 2026

Between:

Mohammed Hidayathuddin

... Petitioner

AND

**Assessment Unit, National Faceless Assessment Centre,
Income Tax Department, Ministry of Finance,
Delhi and two others**

...Respondents

W.P. No.767 of 2026

Between:
**Tricolour Properties Private Limited,
Rep., by its Authorized Signatory – Mr. B. Madhav**

... Petitioner

AND

**Assistant Commissioner of Income Tax,
Central Circle – 3(1), Hyderabad and four others**

...Respondents

W.P. No.1104 of 2026

Between:

Smt. Karuna Shetty

... Petitioner

AND

**Assessment Unit, National Faceless Assessment Centre,
Income Tax Department, Ministry of Finance,
Delhi and another**

...Respondents

W.P. No.1174 of 2026

Between:

**Tricolour Properties Private Limited,
Rep., by its Authorized Signatory – Mr. B. Madhav**

... Petitioner

AND

**Assistant Commissioner of Income Tax,
Central Circle – 3(1), Hyderabad and four others**

...Respondents

W.P. No.1198 of 2026

Between:

**Nandyal Trading Private Limited,
Rep., by its Director – Angitapally Sreenivasulu Reddy**

... Petitioner

AND

**Assessment Unit, National Faceless Assessment Centre,
Income Tax Department, Ministry of Finance,
Delhi and two others**

...Respondents

W.P. No.1211 of 2026

Between:

Mr. Mohammed Azeemuddin Azam

... Petitioner

AND

**Assessment Unit,
National Faceless Assessment Centre,
Income Tax Department, Ministry of Finance,
Delhi, and another**

... Respondents

W.P. No.1265 of 2026

Between:

Tricolour Properties Private Limited,
Rep. by its Authorized Signatory, Mr. B. Madhav

... Petitioner

AND

Assistant Commissioner of Income Tax,
Central Circle-3(1), Hyderabad, and two others

... Respondents

W.P. No.1270 of 2026

Between:

Sri Venkateswara Rao Tammineni

... Petitioner

AND

The Income Tax Officer, Ward-1,
Income Tax Office, Khammam, and another

... Respondents

W.P. No.1275 of 2026

Between:

Sri Nagunoori Damodar

... Petitioner

AND

The Income Tax Officer, Ward-1,
Income Tax Office, Warangal, and another

... Respondents

W.P. No.1410 of 2026

Between:

Mr. Jallapuram Narsing Sridhar

... Petitioner

AND

National Faceless Assessment Centre,
Ministry of Finance, Delhi, and another

... Respondents

W.P. No.1441 of 2026

Between:

Mr. Syed Abdul Bari

... Petitioner

AND

**Assessment Unit,
National Faceless Assessment Centre,
Income Tax Department, Ministry of Finance,
Delhi, and two others**

... Respondents

W.P. No.1458 of 2026

Between:

Mrs. Medikonda Bhavani

... Petitioner

AND

**Assessment Unit,
National Faceless Assessment Centre,
Income Tax Department, Ministry of Finance,
Delhi, and two others**

... Respondents

W.P. No.1464 of 2026

Between:

**Tricolour Properties Private Limited,
Rep. by its Authorized Signatory, Mr. B. Madhav**

... Petitioner

AND

**Assistant Commissioner of Income Tax,
Central Circle-3(1), Hyderabad, and two others**

... Respondents

W.P. No.1467 of 2026

Between:
**Tricolour Properties Private Limited,
Rep. by its Authorized Signatory, Mr. B. Madhav**

... Petitioner

AND
**Assistant Commissioner of Income Tax,
Central Circle-3(1), Hyderabad, and two others**

... Respondents

W.P. No.1469 of 2026

Between:

Tricolour Properties Private Limited,
Rep. by its Authorized Signatory, Mr. B. Madhav

... Petitioner

AND

Assistant Commissioner of Income Tax,
Central Circle-3(1), Hyderabad, and two others

... Respondents

W.P. No.1504 of 2026

Between:

M/s. Primary Agricultural Cooperative Credit Society Limited,
Lingampet, Rep. by Mr. Pulgala Pentaiah

... Petitioner

AND

Assessment Unit, Income Tax Department,
National e-Assessment Center, New Delhi, and three others

... Respondents

W.P. No.1652 of 2026

Between:

Tricolour Properties Private Limited,
Rep. by its Director Mr. Chandan Kumar Jha

... Petitioner

AND

Assistant Commissioner of Income Tax,
Central Circle-3(1), Hyderabad, and five others

... Respondents

W.P. No.1683 of 2026

Between:

Shubhanandini Infrastructures,
Rep. by its Managing Partner, Mr. Koudagani Rambabu

... Petitioner

AND

The Income Tax Officer, Ward-1,
Warangal, and two others

... Respondents

W.P. No.1691 of 2026

Between:

**BDECCS Limited, Ranga Reddy District,
Rep. by its Secretary, Mr. P. Murali Krishna**

... Petitioner

AND

**Assessment Unit,
National Faceless Assessment Centre,
Income Tax Department, Ministry of Finance,
Delhi, and another**

... Respondents

W.P. No.1754 of 2026

Between:

**Tricolour Properties Private Limited,
Rep. by its Director Mr. Chandan Kumar Jha**

... Petitioner

AND

**Assistant Commissioner of Income Tax,
Central Circle-3(1), Hyderabad, and five others**

... Respondents

W.P. No.1757 of 2026

Between:

**Mr. Giridhara Rama Kumar,
S/o late Ch. V. Satyanarayana Murthy,**

... Petitioner

AND

**Assessment Unit, Income Tax Department,
National e-Assessment Center,
New Delhi, and four others**

... Respondents

W.P. No.1809 of 2026

Between:

Tricolour Properties Private Limited,
Rep. by its Director Mr. Chandan Kumar Jha

... Petitioner

AND

Assistant Commissioner of Income Tax,
Central Circle-3(1), Hyderabad, and five others

... Respondents

W.P. No.1814 of 2026

Between:

Sripathi Venkata Rama Subrahmanya Sripada

... Petitioner

AND

National Faceless Assessment Centre, Delhi,
Ministry of Finance, New Delhi, and another

... Respondents

W.P. No.1817 of 2026

Between:

Jawaharnagar Educational Society,
Rep. by its Principal, Mr. Kasula Venkata Narasimha Reddy

... Petitioner

AND

Assessment Unit,
National Faceless Assessment Centre,
Income Tax Department, Ministry of Finance,
Delhi, and two others

... Respondents

W.P. No.1828 of 2026

Between:

Venu Gopal Eshwaroju

... Petitioner

AND

Assessment Unit,
National Faceless Assessment Centre,
Income Tax Department, Ministry of Finance,
Delhi, and two others

... Respondents

W.P. No.1844 of 2026

Between:

Mr. Siva Rami Reddy Gangi Reddy

... Petitioner

AND

Union of India,
Rep. by its Secretary,
Department of Revenue, Ministry of Finance,
New Delhi, and three others

... Respondents

W.P. No.1865 of 2026

Between:

Mr. Srikanth Goud Arra

... Petitioner

AND

Union of India,
Ministry of Finance, Income Tax Department,
New Delhi, and three others

... Respondents

W.P. No.1914 of 2026

Between:

Mr. Bhaskar Rao Edala

... Petitioner

AND

**The National Faceless Assessment Centre,
Income Tax Department, New Delhi and another**

... Respondents

COMMON ORDER:

Heard learned counsel - Mr. T. Chaitanya Kumar; Ms. Akruti Agarwal; Mr. Dundu Sashank for Mr. Dundu Manmohan and Mr. T.V.L. Narasimha Rao; Mr. Singam Srinivas Rao and Mr. Vighnesh Asawa for Mr. A.V.A. Siva Kartikeya; Mr. Santosh Sagar Kapilavai; Mr. Sheetal Srikanth; Mr. Paturi Rama Krishna; Ms. Sneha Asthana; Mr. Kailash Nath P.S.S.; Mr. Sandeep Sripada for Mr. Karan Talwar; Mr. P.Soma Shekar Reddy; Mr. Mohammed Rafi for Ms. Shaik Vaheeda Sushma; Mr. Parikshith Kutur; Mr. P. Rama Sharana Sharma; Mr. A.V. Raghu Ram; Ms. Syeda Sajida Samareen Fatima; Mr. S.N.S.R. Chinmai and Mr. M. Naga Deepak, appearing for petitioners.

Also heard Ms. J. Sunitha, Ms. Bokaro Sapna Reddy, Mr. N. Praveen Reddy, Mr. Vijhay K. Punna, Mr. K. Sudhakar Reddy, learned Senior Standing Counsel appearing for Income Tax Department; Mrs. B. Kavita Yadav, learned Senior Standing Counsel appearing for Central Government and Mr. N. Bhujanga Rao, learned Deputy Solicitor General of India appearing for Union of India.

2. In all these Writ Petitions, the challenge is to the initiation of proceedings under Sections 148(A) and 148 of the Income Tax Act, 1961 (for short, "the Act") by the Jurisdictional Assessing Officer (JAO).

3. Petitioners though have taken other pleas in most of these Writ Petitions, they submit that the issues involved in the present batch of Writ Petitions have been considered and settled in the order dated 28.04.2025 passed by the learned Coordinate Bench of this Court in W.P.No.26304 of 2024 following the decision rendered in the case of **Kankanala**

Ravindra Reddy vs. Income Tax Officer[1]. It is submitted that the present Writ Petitions may be disposed of on same lines after setting aside the impugned proceedings under Sections 148(A) and 148 of the Act and on similar terms as are set out in the case of **Kankanala Ravindra Reddy** (supra) and also in the order dated 28.04.2025 in W.P.No.26304 of 2024.

4. In support of the submissions made by the learned counsel for the petitioners, they relied on the judgments of Bombay High Court in **Hexaware Technologies Ltd., vs. Assistant Commissioner of Income Tax and others**[2]; **Abhin Anilkumar Sah vs. Income Tax Officer (International Taxation) and others**[3]; **Bank of India vs. Assistant Commissioner of Income Tax and others**[4]; judgment of Gauhati High Court in **Ram Narayan Sah vs. Union of India and others**[5], judgment of Punjab and Haryana High Court in **Jatinder Singh Bhangu vs. Union of India and others**[6],

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[1] (2023) 156 taxmann.com 178 (Telangana)
[2] (2024) 464 ITR 430 (Bom)
[3] (2024) 468 ITR 350 (Bom)
[4] (2024) 468 ITR 350 (Bom)
[5] (2024) 471 ITR 228 (Gauhati)
[6] (2024) 466 ITR 474 (P&H)

judgments of Telangana High Court in **Venkataramana Reddy Patloola vs. Deputy Commissioner of Income Tax and others**[7]; **Shaik Sajid vs. Assessment Unit, Income Tax Department and others**[8]; **Kings Pride Infra Projects (P) Ltd., vs. Deputy Commissioner of Income Tax**[9]; **Satyaprakash Chigurupati vs. The Assistant Commissioner of Income Tax, Ward 6(1), Hyderabad**[10]; and **Deloitte Consulting India (P) Ltd., vs. Assessment Unit, Income Tax Department**[11], judgment of Himachal Pradesh High Court in **Govind Singh vs. Income Tax Officer**[12]; judgment of Gujarat High Court in **Mansukhbhai Dahyabhai Radadiya vs. Income Tax Officer, Ward 3(3)(5)**[13]; judgment of Jharkhand High Court in **Shyam Sunder Saw vs. Union of India and others**[14]; judgment of Calcutta High Court in **Giridhar Gopal Dalmia vs. Union of India and others**[15], judgments of Madras High Court in **TVS Credit Services Ltd.,**

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[7] (2023) 468 ITR 181 (Telangana)
[8] W.P.No.26885 of 2024
[9] (2025) 176 taxmann.com 704 (Telangana)
[10] W.P.No.21063 of 2025 & batch
[11] (2025) 178 taxmann.com 781 (Telangana)
[12] (2024) 165 taxmann.com 113 (Himachal Pradesh)
[13] (2024) SCC OnLine Guj 4012
[14] (2025) SCC OnLine Jhar 287
[15] MAT No.1690 of 2023 (DB)

vs. Deputy Commissioner of Income Tax[16] and **Mark Studio India Pvt., Ltd., vs. Income Tax Officer and another**[17], judgments of Rajasthan High Court in **Sharda Devi Chhajer vs. Income Tax Officer and another**[18] and **Shree Cement Ltd., vs. Assistant Commissioner of Income Tax**[19], and judgment of Karnataka High Court in **Ramchandra Reddy Ravi Kumar vs. Deputy Commissioner of Income Tax**[20].

5. These matters have been clubbed together for the reason that all of them assail the proceedings initiated under Section 148(A) followed by notice under Section 148 of the Act for reopening the assessment by JAO. The dates of the impugned notices and proceedings have been referred to in the individual Writ Petitions, which are post 29.03.2022 *i.e.,* the date on which the Central Government, in exercise of the powers conferred under Section 151A of the Act, has made the

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[16] (2025) 174 taxmann.com 1078 (Mad) (SB)
[17] W.A.No.781 of 2021 (DB)
[18] (2025) 477 ITR 228 (Raj)
[19] (2025) 177 taxmann.com 538 (Rajasthan)
[20] (2025) 170 taxmann.com 422 (Bombay)

e-Assessment of Income Escaping Assessment Scheme, 2002 *vide* Notification No.18 of 2022.

6. The respondent Department was asked to obtain instructions and file counter-affidavits, if necessary, on facts and legal issues which are raised herein.

7. The learned Senior Standing Counsel for the respondent Department had obtained instructions in all these matters. Based upon the instructions received from the Department, learned counsel for the respondents do not dispute that the initiation of impugned proceedings under Section 148(A) of the Act has been done by JAO after coming into force of the Faceless Scheme with effect from 29.03.2022.

8. The learned Senior Standing Counsel for the respondents have also not been able to dispute that the legal issues as regards the jurisdiction of JAO to initiate proceedings instead of Faceless Assessing Officer (FAO) have been well settled by the Coordinate Bench of this Court *vide* order dated

28.04.2025 in W.P.No.26304 of 2024 and followed in several other judgments.

9. The learned Senior Standing Counsel for the respondents also do not dispute that other jurisdictional High Courts have also taken the same view. However, they submit that a contrary view has been taken in the following decisions as well. In support of their submissions, they relied upon the judgment of Bombay High Court in **Caishen Enterprise LLP vs. Assistant Commissioner**[21], judgments of Madras High Court in **Mark Studio India (P) Ltd., Vs. Income Tax Officer**[22] and **Perur Builders (P) Ltd., Vs. Income Tax Officer**[23], judgment of Gujarat High Court in **Talati and Talati LLP vs. Assistant Commissioner of Income Tax**[24] and judgment of Delhi High Court in **T.K.S. Builders (P) Ltd., vs. Income Tax Officer**[25].

10. The learned Senior Standing Counsel for the respondents submit that SLP(C).No.027736 of 2023 and batch challenging

[21] (2025) 176 taxmann.com 471 (Bombay)
[22] (2024) 169 taxmann.com 542 (Madras)
[23] (2025) 175 taxmann.com 253 (Madras)
[24] (2024) 167 taxmann.com 371 (Gujarat)
[25] (2024) 167 taxmann.com 759 (Delhi)

the orders passed by this Court and other jurisdictional High Courts are pending before the Hon'ble Supreme Court but no stay of the impugned judgments has been granted in favour of the revenue.

11. We have considered the submissions of the learned counsel for the parties and also the relevant factual assertion made by the petitioners that the impugned proceedings have been initiated by JAO after coming into force of the Faceless Scheme with effect from 29.03.2022. The relevant details concerning individual petitioners are appended to this order and shall be treated as part of the order. They indicate the relevant assessment year, the date of notice issued under Section 148A of the Act, the date of the order under Section 148 of the Act, the date of sanction under Section 151 of the Act, intimation to proceed with assessment under Section 144B of the Act, the date of assessment order as against the individual writ petitions referred to in Column No.1.

12. From a perusal of the tabulation chart, it is apparent that the impugned proceedings in all these cases have been initiated by JAO after coming into force of the Faceless Scheme with effect from 29.03.2022.

13. The legal issue as regards the lack of jurisdiction on the part of JAO to initiate the proceedings post implementation of the Faceless Scheme is no longer *res integra* as it has been held in the case of **Kankanala Ravindra Reddy (supra)** and by other jurisdictional High Courts.

14. As a matter of fact, several orders following the ratio rendered in the above cases have been passed one after the other. Therefore, we are of the considered view that the present batch of Writ Petitions also stand covered by the decision rendered by this Court in the case of **Kankanala Ravindra Reddy (supra)**. The relevant extract of the order dated 28.04.2025 passed in W.P.No.26304 of 2024 is reproduced hereunder:

"15. What is worrying this Bench more is the fact that an endeavour is being made whole heartedly to ensure not to generate further litigation on issues which have been laid to rest by a large number of High Courts all of whom have taken a consistent stand that the action of the Income Tax Department being violative of the Finance Act, 2020 and Finance Act, 2021. Now, in order to protect the interest of the Revenue as also that of the assessee, it would be trite at this juncture, if we dispose of the writ petition with an observation/direction that the disposal of the instant writ petition in terms of the judgment rendered by this High Court in the case of Kankanala Ravindra Reddy vs. Income Tax Officer [(2023) 156 taxmann.com 178 (Telangana)] shall however be subject to the outcome of the SLPs which were filed by the Income Tax Department and which is pending consideration before the Hon'ble Supreme Court.

17. So far as the interest of the Revenue is concerned, we are of the considered opinion that the interest of the Revenue has already been considered and protected, as has been observed in paragraphs 36, 37 and 38 of the order which, for ready reference, is reproduced hereunder:

> 36. For all the aforesaid reasons, the impugned notices issued and the proceedings drawn by the respondent-Department is neither tenable, nor sustainable. The notices so issued and the procedure adopted being *per se* illegal, deserves to be and are accordingly set aside/quashed. As a consequence, all the impugned orders getting quashed, the consequential orders passed by the respondent-Department pursuant to the notices issued under Sections 147 and 148 would also get quashed and it is ordered accordingly. The reason we are quashing the consequential order is on the principles that when the initiation of the proceedings itself was procedurally wrong, the subsequent orders also gets nullified automatically.
>
> 37. The preliminary objection raised by the petitioner is sustained and all these writ petitions stands allowed on this very jurisdictional issue. Since the impugned notices and orders are getting quashed on the point of jurisdiction, we are not inclined to proceed further and decide the other issues

raised by the petitioner which stands reserved to be raised and contended in an appropriate proceedings.

38. Since the Hon'ble Supreme Court had, in the case of Ashish Agarwal, supra, [Union of India vs. Ashish Agarwal [2022] 444 ITR 1 (SC)], as a one-time measure exercising the powers under Article 142 of the Constitution of India, permitted the Revenue to proceed under the substituted provisions, and this Court allowing the petitions only on the procedural flaw, the right conferred on the Revenue would remain reserved to proceed further if they so want from the stage of the order of the Supreme Court in the case of Ashish Agarwal, supra.

18. We would only further like to make observations that since we are inclined to dispose of the instant writ petition, conscious of the fact that the earlier order of this High Court in the case of Kanakala Ravindra Reddy (1 supra) is subjected to challenge before the Hon'ble Supreme Court in SLP No.3574 of 2024, preferred by the Income Tax Department, we make it clear that allowing of the instant writ petition is subject to outcome of the aforesaid SLP preferred by the Revenue against the decision of this High Court in the case of Kanakala Ravindra Reddy (1 supra). This, in other words, would mean that either of the parties, if they so want, may move an appropriate petition seeking revival of this writ petition in the light of the decision of the Hon'ble Supreme Court in the pending SLP on the very same issue.

19. Accordingly, the instant writ petition stands allowed in favour of the assessee so far as the issue of jurisdiction is concerned. As a consequence, the impugned notice under challenge under Sections 148-A and 148 stands set aside/quashed. The consequential orders, if any, also stand set aside/quashed in similar terms as have been passed by this High Court in the case of Kankanala Ravindra Reddy (1 supra). There shall be no order as to costs."

15. The impugned proceedings under Sections 148A and 148 of the Act assailed in these Writ Petitions are set aside. The consequential orders, if any, also stand set aside on similar terms as held in the case of **Kankanala Ravindra Reddy (supra)**. The revenue is also granted liberty in the same terms as at para 18 of the above quoted orders.

16. Accordingly, the instant Writ Petitions are disposed of. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

ITEM NO	Case No.	Assessee Name	Counter Filed or Not	Asst. Yr	Info. Received	Notice u/s 148	Date of Notice u/s 148 A(b)	Date of Order u/s 148 A(d)	Date of Sanction u/s 151	Intimation u/s 144 B	Date of CIT(A) Order	Date of Assessment Order	Whether Assessee has preferred appeal u/s 250 of I.T Act
38	WP/40201/2025	Suresh Kumar Choudary Koppalli	NOT FILED	2020-21	RMS	31-03-2024	...	...	...	...	...	03-08-2025	yes
40	WP/40230/2025	Mr. Prabhakar Pokala	NOT FILED	2017-18	RMS	29-04-2025	25-03-2024	29-04-2025	...	...	...	..	...
41	WP 40232/2025	Vivek Ashwin Vanam	NOT FILED	2019-20		29-03-2023		29-03-2023					
48	WP/40428/2025	Sai Kumar Thota Saikumar	NOT FILED	2021-22	RMS	26-06-2025	...	...	..	...	...	...	..
49	WP/40464/2025	Swathi Guduri	FILED	2020-21	RMS	04-03-2024	...	04-03-2024	...	...	...	...	...
50	WP/40491/2025	Suresh Tammineedi	NOT FILED	2014-15	Ashish Agarwal, Civil Appeal 3005/2022, dated 4th May, 2022	26-07-2022	...	26-07-2022	...	...	...	12-05-2023	
51	WP/40492/2025	Concord Drugs Limited	FILED	2019-10	RMS	16-04-2024	29-03-2024	16-04-2024	...				...
52	WP/40493/2025	Suresh Tammineedi		2015-16	Ashish Agarwal, Civil Appeal 3005/2022, dated 4th May, 2022	26-07-2022	...	26-07-2022	...	..	...	18-05-2023	...
53	WP/40494/2025	Concord Drugs Limited	FILED	2017-18	RMS	16-04-2024	29-03-2024	16-04-2024	...	...	...	....	...
54	WP/40495/2025	Suresh Tammineedi		2017-18	Ashish Agarwal, Civil Appeal 3005/2022, dated 4th May, 2022	28-07-2022	...	28-07-2022	...	..	...	12-05-2023	...
55	WP/40496/2025	Concord Drugs Limited	FILED	2020-21	RMS	15-04-2024	28-03-2024	15-04-2024	...	...	...	...	...
56	WP/40610/2025	Balarami Reddy Muli	NOT FILED										..
62	WP/40638/2025	Mubeen Khan		2016-17	RMS	30-03-2023	...	28-03-2023	...	...	...	01-01-2024	...
67	WP /40788/2025	Gayatri Devi Davuluri	NOT FILED	2018-19	RMS	29-08-2024	06-08-2024	29-08-2024	....	...	...	...	
81	WP/751/2026	Mohammed Hidayathuddin		2020-21	RMS	15-04-2024	28-03-2024	15-04-2024					
83	WP 1104/2026	Smt. Karuna Shetty		2017-18	RMS	07-03-2024	05-02-2024	07-03-2024	-	-	-	20-02-2025	

89	WP 1275/2026	Sri Nagunoori Damodar		2020-21	RMS	08-03-2024	-	08-03-2024	-	-	-	19-03-2025	-
90	WP/1410/2026	Jallapuram Narsing Sridhar	NOT FILED	2016-17	RMS	18-03-2023	-	18-03-2023	-	-	-	12-02-2024	-
98	WP/1683/2026	Shubhanandini Infrastructures		2017-18	RMS	29-07-2022	20-05-2022	29-07-2022	-	-	-	-	16-05-2023
101	WP 1757/2026	Giridhara Rama Kumar	not filed	2020-21	RMS	28-03-2024	-	-	-	-	-	12-07-2024	23-10-2025
103	WP/1814/2026	Sripathi Venkata Rama Subrahmanya Sripada	not filed	2018-19	RMS	04-04-2022	-	04-04-2022	-	-	-	29-03-2022	-
108	WP/1914/2026	Bhaskar Rao Edala,	not filed	2018-19	audit objection	30-08-2024	28-08-2024	30-08-2024	-	-	-	09-12-2020	-
46	WP/40331/2025	Tricolour Properties Limited	Not Filed	2017-18	Search u/s 132	28-12-2023			20-12-2023			31-03-2024	Yes (Order is passed by CIT(A) dismissing the appeal
47	WP/40333/2025	Tricolour Properties Limited	Not Filed	2019-20	Search u/s 132	30-03-2023			30-03-2023			30-03-2024	Yes (Order is passed by CIT(A) dismissing the appeal
60	WP/40631/2025	Pranathi Manchukonda	Not Filed	2021-22	Search u/s 132	05-02-2024						11-03-2025	Yes (Order is passed by CIT(A) partly allowing the appeal
66	WP/40734/2025	Tricolour Properties Limited	Not Filed	2018-19	Search u/s 132	28-12-2023			20-12-2023			31-03-2024	Yes (Order is passed by CIT(A) dismissing the appeal
70	WP/81/2026	Tricolour Properties Limited	Not Filed	2020-21	Search u/s 132	03-10-2023			22-09-2023			31-03-2024	Yes (Order is passed by CIT(A) dismissing the appeal

71	WP/97/2026	Tricolour Properties Limited	Not Filed	2019-20	Search u/s 132	Penalty u/s 270A pursuant to notice u/s 148 dated 30/03/2023						06-09-2024	Yes (Order is passed by CIT(A) dismissing the appeal
72	WP/249/2026	Tricolour Properties Limited	Not Filed	2020-21	Search u/s 132	Penalty u/s 270A pursuant to notice u/s 148 dated 03/10/2023						06-09-2024	Yes (Order is passed by CIT(A) dismissing the appeal
73	WP/254/2026	Tricolour Properties Limited	Not Filed	2018-19	Search u/s 132	Penalty u/s 270A pursuant to notice u/s 148 dated 28/12/2023						06-09-2024	Yes (Order is passed by CIT(A) dismissing the appeal
78	WP/707/2026	Tricolour Properties Limited	Not Filed	2017-18	Search u/s 132	Penalty u/s 270A pursuant to notice u/s 148 dated 28/12/2023	-					06-09-2024	Yes (Order is passed by CIT(A) dismissing the appeal
79	WP/743/2026	Tricolour Properties Limited	Not Filed	2016-17	Search u/s 132	Penalty u/s 271(1)(c) pursuant to notice u/s 148 dated 28/12/2023	-					06-09-2024	Yes (Order is passed by CIT(A) dismissing the appeal
80	WP/746/2026	Tricolour Properties Limited	Not Filed	2015-16	Search u/s 132	Penalty u/s 271(1)(c) pursuant to notice u/s 148 dated 28/12/2023	-					06-09-2024	Yes (Order is passed by CIT(A) dismissing the appeal
82	WP/767/2026	Tricolour Properties Limited	Not Filed	2021-22	Search u/s 132	Penalty u/s 270A pursuant to notice u/s 148 dated 03/10/2023	-					06-09-2024	Yes (Order is passed by CIT(A) dismissing the appeal

84	WP/1174/ 2026	Tricolour Properties Limited	Not Filed	2022-23	Search u/s 132	Penalty u/s 271AAB pursuant to notice u/s 148 dated 03/10/2023						06-09-2024	Yes (Order is passed by CIT(A) dismissing the appeal
87	WP/1265/ 2026	Tricolour Properties Limited	Not Filed	2022-23	Search u/s 132	03-10-2023			22-09-2023			31-03-2024	Yes (Order is passed by CIT(A) dismissing the appeal
93	WP/1464/ 2026	Tricolour Properties Limited	Not Filed	2016-17	Search u/s 132	28-12-2023	-		20-12-2023			31-03-2024	Yes (Order is passed by CIT(A) dismissing the appeal
94	WP/1467/ 2026	Tricolour Properties Limited	Not Filed	2021-22	Search u/s 132	03-10-2023	-		22-09-2023			31-03-2024	Yes (Order is passed by CIT(A) dismissing the appeal
95	WP/1469/ 2026	Tricolour Properties Limited	Not Filed	2015-16	Search u/s 132	28-12-2023			20-12-2023			31-03-2024	Yes (Order is passed by CIT(A) dismissing the appeal
97	WP/1652/ 2026	Tricolour Properties Limited	Not Filed	2021-22	Search u/s 132	Penalty u/s 271DA pursuant to notice u/s 148 dated 03/10/2023						31-03-2024	Yes (Order is passed by CIT(A) dismissing the appeal
100	WP/1754/ 2026	Tricolour Properties Limited	Not Filed	2022-23	Search u/s 132	Penalty u/s 271DA pursuant to notice u/s 148 dated 03/10/2023	-					18-06-2025	Yes (Order is passed by CIT(A) dismissing the appeal

102	WP/1809/ 2026	Tricolour Properties Limited	Not Filed	2018-19	Search u/s 132	Penalty u/s 271DA pursuant to notice u/s 148 dated 28/12/2023						18-06-2025	Yes (Order is passed by CIT(A) dismissing the appeal
57	40611/20 25	Sistu Krishna Rao	Not Filed	2017-18	YES	30.03.2024	27.02.2024	29.03.2024		Yes		25.02.2025	No
68	40805/20 25	Burugula Raji Reddy	Not Filed	2016-17	YES	27.04.2023	30.03.2023	27.04.2023		Yes		06.01.2025	No
69	4/2026	Nasar Bin Salem Babader	Not Filed	2019-20	YES	05.04.2023	24.02.2023	05.04.2023		Yes		21.03.2025	No
76	636/2026	Rami Reddy Gopired dy,	Not Filed	2018-19	YES	07.04.2022	23.03.2022	07.04.2022		Yes		18.01.2024	-
77	646/2026	The Agricult ural Cooperat ive Credit Society Meenav olu	Not Filed	2019-20	YES	06.04.2023	02.03.2023	06.04.2023		Yes		23.12.2024	No
85	1198/202 6	Nandyal Trading Private Limited	Not Filed	2015-16	YES	12.04.2022	30.03.2022	12.04.2022		Yes		02.01.2024	No
86	1211/202 6	Mr. Moham med Azeemu ddin Azam	Not Filed	2018-19	YES	27.04.2022	29.03.2022	27.04.2022		Yes		12.02.2024	-
88	1270/202 6	Sri Venkate swara Rao Tammin eni	Not Filed	2016-17	YES	04.03.2023	28.03.2023	25.03.2023		Yes		15.03.2024	-
92	1458/202 6	Medikon da Bhavani	Not Filed	2015-16	YES	07.04.2022	24.03.2022	07.04.20222		Yes		15.02.2024	No
99	1691/202 6	BDECC S Limited	Not Filed	2021-22	YES	31.03.2025	-	-		Yes		05.12.2025	No
104	1817/202 6	Jawahar nagar Educatio nal Society	Not Filed	2018-19	YES	23.04.2022	28.03.2022	23.04.2022		Yes		12.03.2024	No
105	1828/202 6	Venu Gopal Eshwaro ju	Not Filed	2020-21	YES	29.04.2024	22.02.2024	27.04.2024		Yes		12.12.2025	No
106	1844/202 6	Siva Rami Reddy Gangi Reddy	Not Filed	2020-21	YES	23.06.2025	29.05.2025	23.06.2025		-		-	-
107	1865/202 6	Srikanth Goud Arra	Not Filed	2020-21	YES	31.03.2024	07.03.2024	31.03.2024		Yes		15.01.2025	-
37	WP/4011 8/2025	Moham med Ibrahim Ali	Not Filed	2020-21	RMS	15.03.2024	-	14.03.2024		-		-	
42	WP/4024 2/2025	Mohamm ed Ibrahim Ali	Not Filed	2018-2019	RMS	21.04.2022				11.03.2024			

58	WP/40615/2025	Venkata Subbi Reddy Penumallu	Not Filed	2017-2018	RMS	28.03.2024				14.02.2025			
59	WP/40629/2025	DCS Limited	Not Filed	2018-2019	RMS	30.08.2024	14.08.2024	30.08.2024					
61	WP/40632/2025	Narayana Ravisetty	Not Filed	2017-2018	RMS	27.02.2024		27.02.2025		17.01.2025			
63	WP/40640/2025	Surendra Nath Chowdary Pathuri	Not Filed	2017-2018	RMS	30.03.2024		28.03.2024					
64	WP/40658/2025	Mardhani Shokat Bhai	Not Filed	2017-2018	RMS	13.03.2024		13.03.2024		28.06.2024			
74	WP/296/2026	Santhosh Kumar Siga	Not Filed	2015-2016	RMS	06.04.2022		05.04.2022					
75	WP/629/2026	Usha Rani Thaduri	Not Filed	2015-2016	RMS	06.04.2022	23.03.2022	05.04.2022					
96	WP/1504/2026	Primary Agricultural Cooperative Credit Society Limited	Not Filed	2016-2017	RMS	30.06.2021	02.06.2022	21.07.2022					

Item No.	Case No.	Assessee Name	Counter Filed or Not	Assessment Year	Info Received	Notice U/s 148 of the Act	Date of Notice of U/s 148 A(b) of the IT Act/ Notice U/s 148A(1)	Date of Order of U/s 148 A(d) of the IT Act/148 A(3)	Date of Sanction U/s 151	Intimation U/s 144 B	Date of Asst. Order	Whether Assessee preferred any appeal u/s 250 of I.T Act
91	WP/1441/2026	Syed Abdul Baro	Not Filed	2020-21	RMS	30-03-2024	26-02-2024	30-03-2024	30-03-2024	-	29-05-2025	-

SD/-AHMED ABDULLAH KHAN
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Secretary, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi, Union of India-110 001.
2. The Principal Secretary, Ministry of Finance, Income Tax Department, New Delhi, Government of India.
3. The Director General of Income Tax (Inv), Income Tax Department, Hyderabad.
4. The 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.
5. The Chairman, Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, Government of India, Secretariat Buildings, New Delhi - 110 001.
6. The Secretary, Central Board of Direct Taxes, Central Secretariat, North Block, New Delhi - 110001
7. The Principal Chief Commissioner of Income Tax, AP and TS, Hyderabad, Room No.922, 9th Floor, B-Block, I.T.Towers, 10-2-3, AC Guards, Hyderabad - 500 004, Telangana.
8. The Principal Commissioner of Income Tax-1, Hyderabad, I.T. Towers, A.C. Guards, Hyderabad, Telangana-500004.
9. The Principal Commissioner of Income Tax - 2, Hyderabad, Income Tax Towers, AC Guards, Masab Tank, Hyderabad - 500 004, Telangana.
10. The Principal Commissioner of Income Tax - 4, Hyderabad, Income Tax Towers, AC Guards, Masab Tank, Hyderabad - 500 004, Telangana.

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11. The Principal Chief Commissioner of Income Tax, AP and TS, 10th Floor, C-Block, I.T.Towers, 10-2-3, A.C. Guards, Hyderabad -500004
12. The Principal Commissioner of Income Tax (Central), Hyderabad Income Tax Department Aaykar Bhawan, Opp. LB Stadium, Basheer Bagh, Hyderabad, Telangana-500004
13. The Principal Commissioner of Income Tax (Appeals)-II, Hyderabad Income Tax Towers, AC Guards, Masab Tank, Hyderabad-500004.
14. The Principal Commissioner of Income, Aayakar Bhavan, LB Stadium Road, Basheerbagh, Hyderabad.
15. The Joint Commissioner of Income Tax, Central Range - 3 Aayakar Bhavan, Basheerbagh, Hyderabad, Telangana – 500004.
16. The Joint Commissioner of Income Tax, Range-13, Hyderabad, IT Tower, AC Guards(Specified Authority this 151 of the Income-tax Act, 1961) 10-2-3, Masab Tank, Hyderabad, 500004.
17. The Chief Commissioner of Income Tax, Hyderabad, I.T. Towers, A.C. Guards, Hyderabad, Telangana.
18. The Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), C-Block, 4th Floor, S P M Civic Centre, New Delhi - 110001.
19. The Office of Commissioner, Income Tax Department, Ministry of Finance, Government of India, New Delhi - 100 011.
20. The Commissioner Of Income Tax (Appeals), Hyderabad- 11, 5th Floor, D-Block, IT Towers, 10-2-3, AC Guards, Hyderabad, Telangana 500004.
21. The Assistant Commissioner of Income Tax, Circle 1, Karimnagar, Income Tax Office, Aaykar Bhavan, Near Natraj Theatre, Karimnagar- 505 001, Telangana.
22. The Assistant Commissioner of Income Tax Central Circle - 3(1), Hyderabad Aayakar Bhavan, Opp. LB Stadium Basheerbagh, Hyderabad, Telangana – 500004.
23. The Assistant Commissioner of Income Tax, Central Circle-3(4), Hyderabad Aaykar Bhawan, Opp. LB Stadium, Basheer Bagh, Hyderabad, Telangana-500004.
24. The Office of the Assistant Commissioner of Income Tax, Central Circle-2(3), Income Tax Department, Hyderabad.
25. The Asst. Commissioner of Income Tax, Circle-12(1), Hyderabad, Income Tax Office, Aaykar Bhawan, Opposite LB Stadium, Basheer Bagh, Hyderabad - 500004, Telangana.
26. The Office of the Income Tax Officer, Ward-1, Mahabubnagar Income Tax Office, Deo Office Road, Telangana-509001
27. The Income Tax Officer, Ward- 13(3), Hyderabad, Aaykar Bhavan, Opposite LB Stadium, Basheer Bagh, Hyderabad, Telangana - 500004.
28. The Income Tax Officer, Ward 1, Nizambad, Income Tax Office, 6-2-156/3, Subhash Nagar, Nizamabad, Telangana, 503002
29. The Income Tax Officer, Ward- 10(1), Hyderabad, IT Tower, AC Guards, Masab Tank, Hyderabad - 500004, T.S.
30. The Income Tax Officer (ITO), (INT TARN)-2, HYD Aaykar Bhawan, Opposite Lb Stadium, BasheerBagh, Hyderabad-500004, Telangana
31. The Income Tax Officer, Ward 15(1), Hyderabad I T TOWER, AC Guards, Masab Tank, Hyderabad, Telangana-500004
32. The Income Tax Officer, Ward -2, Karimnagar, Income Tax Office, Aaykar Bhavan, Near Natraj Theatre, Karimnagar- 505 001, Telangana.
33. The Income Tax Officer, Ward-1, Khammam Income Tax Office, Rajeev Gunt, Rajiv Chowk, Near Kinnerasani Theatre, Khammam, Telangana-507001
34. The Income Tax Officer, Ward 7(1), Hyderabad/ Signature Towers, Sy.No.6(P) of Kondapur, Sy.37(P) of Kothaguda Opp. Botanical Gardens. Serlingampally (M), Telangana, 500084
35. The Income tax officer, Ward 16(1), Hyderabad/ I T Tower, Ac Guards, Masab Tank, Hyderabad, Telangana

36. The Income Tax Officer Ward-1, Warangal, Income Tax Office, D. No. 1-8-610, 3rd Floor, Mayuri Complex, OPP. TSNPDCL Bhawan, Nakkalagutta, Hanamkonda, Warangal, Telangana-506001.
37. The Income Tax Officer, Ward 14(1), Hyderabad/ I T Tower, Ac Guards, Masab Tank, Hyderabad, Telangana, 500004
38. The Income Tax Officer, Ward 1, Siddipet/ Income Tax Office, 8-1-22, 1st Floor, Subhash Road, Siddipet, Telangana-502103
39. The Income Tax Officer, Ward 9(1), Hyderabad, 10-2-3, I.T.Towers, AC Guards, Masab Tank, Hyderabad - 500 004, Telangana.
40. The Income Tax Officer, Ward 17(1), Hyderabad/Signature Towers, Sy.No.6(P) of Kondapur, Sy.37(P) of Kothaguda, Opp. Botanical Gardens, Serlingampally (M), R.R.District, Hyderabad-500084 Telangana.
41. The Income Tax Officer, Ward 8(1), Hyderabad/ Signature Towers, Sy.No.6(P) of Kondapur, Sy.37(P) of Kothaguda, Opp. Botanical Gardens, Serlingampally (M), R.R.District, Hyderabad-500084 Telangana.
42. The Income Tax Officer, Ward-(1), PCIT 1, Signature Towers, Sy No 6(P), Kondapur, Serilingampally, Hyderabad, Telangana- 500084
43. The Income Tax Officer, Ward 1, Nalgonda, Income Tax Office, Near Rail, Under Bridge, Nalgonda District -508 001, Telangana.
44. Income Tax Officer, Income Tax Office, Ward -12(1), Hyderabad, I T TOWER, AC Guards, Masab Tank, HYDERABAD, 500004
45. Income Tax Officer, Income Tax Office, Circle 1(1), Hyderabad, IT TOWER, AC Guards, Masab Tank, HYDERABAD, 500004.
46. The Office of the Income Tax Officer, Ward 6(1), Hyderabad IT Towers, AC Guards, Masab Tank, Hyderabad - 500 004.
47. The Income Tax Officer, Income Tax Office, Circle 1(1), Hyderabad, I T TOWER, AC Guards, Masab Tank, HYDERABAD, 500004
48. The Income Tax Officer, Ward 14(1), Hyderabad, IT Towers, AC Guards, Masab Tank, Hyderabad - 500 004, Telangana.
49. The Income Tax Officer, Ward-1, Kothagudem 6-12-38, Ganesh temple Main Road Kothagudem, Telangana
50. The Income Tax Officer Ward-1, Adilabad, Telangana-504106.
51. The Income Tax Officer, Ward - 7(1), Hyderabad.
52. The Income Tax Officer, Ward (Circle) 11(1), Hyderabad.
53. The Assessing Officer, Ward 11(1), Hyderabad.
54. The Branch Manager, Axis Bank Ltd, 1st Floor, Gulzar House, Charminar, Hyderabad - 500 021 State of Telangana
55. One CC to SRI THANNERU CHAITANYA KUMAR, Advocate [OPUC]
56. One CC to Ms. AKRUTI AGARWAL, Advocate [OPUC]
57. One CC to SRI SHEETAL SRIKANTH, Advocate [OPUC]
58. One CC to SRI S.N.S.R.CHINMAI, Advocate [OPUC]
59. One CC to SRI M.NAGA DEEPAK, Advocate [OPUC]
60. One CC to SRI PATURI RAMA KRISHNA, Advocate [OPUC]
61. One CC to SRI A.V.A.SIVA KARTIKEYA, Advocate [OPUC]
62. One CC to Ms. SYEDA SAJIDA SAMAREEN FATIMA, Advocate [OPUC]
63. One CC to Ms. SNEHA ASTHANA, Advocate [OPUC]
64. One CC to SRI SANTOSH SAGAR KAPILAVAI, Advocate [OPUC]
65. One CC to Ms. AYYAGARI JAYASHREE, Advocate [OPUC]
66. One CC to SRI KAILASH NATH.P.S.S, Advocate [OPUC]
67. One CC to SRI KARAN TALWAR, Advocate [OPUC]
68. One CC to SRI P.SOMA SHEKAR REDDY, Advocate [OPUC]
69. One CC to SRI DUNDU MANMOHAN, Advocate [OPUC]
70. One CC to SRI PARIKSHITH KUTUR, Advocate [OPUC]
71. One CC to Ms. SHAIK VAHEEDA SUSHMA, Advocate [OPUC]
72. One CC to SRI P.RAMA SHARANA SHARMA, Advocate [OPUC]
73. One CC to SRI A.V.RAGHU RAM, Advocate [OPUC]
74. One CC to SRI T.V.L.NARASIMHA RAO, Advocate [OPUC]
75. One CC to SRI N.PRAVEEN REDDY, Sr. SC FOR IT [OPUC]
76. One CC to Ms. BOKARO SAPNA REDDY, Sr. SC FOR IT [OPUC]

77. One CC to Ms. J.SUNITHA, Sr. SC FOR IT [OPUC]
78. One CC to SRI K.SUDHAKAR REDDY, Sr. SC FOR IT [OPUC]
79. One CC to SRI VIJHAY K.PUNNA, Sr. SC FOR IT [OPUC]
80. One CC to SRI MORE SHASHI KIRAN, SC FOR CENTRAL GOVT. [OPUC]
81. One CC to SMT B.KAVITA YADAV, Sr. SC FOR CENTRAL GOVT. [OPUC]
82. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA, High Court for the State of Telangana at Hyderabad [OPUC]
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BSR
PMG.

HIGH COURT

DATED: 27/01/2026

COMMON ORDER

WP.Nos.40118, 40201, 40230, 40232, 40242, 40331, 40333, 40428, 40464, 40491, 40492, 40493, 40494, 40495, 40496, 40610, 40611, 40615, 40629, 40631, 40632, 40638, 40640, 40658, 40722, 40734, 40788, 40805 of 2025; 4, 81, 97, 249, 254, 296, 629, 636, 646, 707, 743, 746, 751, 767, 1104, 1174, 1198, 1211, 1265, 1270, 1275, 1410, 1441, 1458, 1464, 1467, 1469, 1504, 1652, 1683, 1691, 1754, 1757, 1809, 1814, 1817, 1828, 1844, 1865 and 1914 of 2026

DISPOSING OF ALL THE WRIT PETITIONS,

WITHOUT COSTS

85 AMG.
2/3/2026.