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

TUESDAY, THE ELEVENTH DAY OF NOVEMBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH
AND

THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NOS: 33979, 30153, 29934, 30161, 30249, 31039, 31041, 31044, 31045, 31069, 31072, 31076, 31226, 31271, 31510, 31754, 31758, 31892, 31894, 31914, 32043, 32097, 32126, 32130, 32133, 32134, 32287, 32302, 32326, 32446, 32447, 32475, 32672, 32751, 32802, 32825, 32983, 33002, 33004, 33308, 33314, 33326, 33630, 33712, 30477, 30558, 30587, 30601, 30602, 30667, 30689, 30704, 30718, 30737, 30739, 30752, 30801, 30931, 30945, 30946, 30951 AND 30957 OF 2025

WP.No.33979 of 2025

Between:

Shree Srinivasa Services, Luxettipet Road, Mancherial Adilabad, Telangana.

.....PETITIONER

AND

1. Assessment Unit, Income Tax Department, National e-Assessment Center, Room No.401, 2ndFloor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi-110 003. 2.Income Tax Officer, Ward-(1), PCIT-2 1st Floor, Ranga Raja Complex, Reddy Colony, Mancherial, Telangana- 504208.
2. Income Tax Officer Ward-(1), PCIT-2 1st Floor, Ranga Raja Complex, Reddy Colony, Mancherial, Telangana- 504208.
3. Commissioner of Income tax (Appeals), National Faceless Appeal Centre (NFAC), Hyderabad.
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 Section 148A(b) dated 22.03.2022, Order under Section 148A(d) dated 31.03.2022 and Notice under Section 148 of the Income Tax Act, 1961, dated 02.04.2022, passed by 2nd Respondent for the assessment year 2018-19 as 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 12.12.2023 issued by the 1st Respondent and order under Section 250 dated 02.12.2024 issued by the 3rd Respondent for the assessment year 2018-19 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.

I.A.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 Section 148A(b) dated 22.03.2022, order under Section 148A(d) dated31.03.2022 and notice under Section 148 dated 02.04.2022issued by the 2nd Respondent, under Section 147 read with Sections 144 and 144B of the Income Tax Act, 1961for the assessment year 2018-19subsequent proceedings in order under Section 147 dated 12.12.2023 issued by the 1st Respondent and order under Section 250 dated 02.12.2024, pending disposal of the writ petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner : SRI AKRUTI AGARWAL

Counsel for the Respondent Nos.1 to 4 : SPL. G.P FOR STATE TAX

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

W.P.NO:30153 OF 2025

Between:

Harish Mahesh Gianchandani, S/o Late Mahesh Gianchandani, Aged about 50 Years, Occ. Business, R/o Flat No. 602, 2nd Floor, Oxford Enclave, S.D Road, Secunderabad, Telangana -03.

.....PETITIONER

AND

1. The Deputy Director of Income Tax, (Inv) DDIT/ADIT(INV) -1(3) Hyderabad.
2. The Assistant Commissioner of Income Tax, Circle 8 (1) Hyderabad.
3. The Assistant Commissioner of Income Tax, Circle 8(1) Hyderabad.
4. The Deputy director of Income Tax, (Inv), DDIT/ADIT(INV) -5(2) Hyderabad.
5. The National Faceless Assessment Center, Income-tax Department, 2nd floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi - 110 003.
6. The Assessment Unit, Income Tax Department, Ministry of Finance, Government of India, New Delhi-110001.
7. Union of India, Represented by its Secretary, Department of Revenue, 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 a writ, order or direction, more particularly in the nature of writ of mandamus declaring Notice under 148A(1) dated 26-03-2025 bearing DIN No. ITBA/AST/F/148A(SCN)-1/2024-25/1075981912(1) and the notice dated 19-06-2025 issued under Section 148 of the Act bearing DIN No. ITBA/AST S 148-1/2025-26/1077213947(1) and consequential order under Section 148A dated 19-06-2025 bearing DIN ITBA/AST/F/148A/2025-26/1077213671(1) as being void, illegal, arbitrary, without jurisdiction, violative of Section 149 of the Income Tax Act, 1961 and Article 14 of the Constitution of India and consequently set aside the same.

I.A.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 Notice under 148A(1) dated 26-03-2025 bearing DIN No. ITBA/AST/F/148(SCN)-1/2024-25/1075081912(1) and the notice dated 19-06-2025 issued under Section 148 of the Act bearing DIN ITBA/AST/S/148 1/2025-26/1077213.671(1) and consequential order under Section 148A dated 19-06-2025 bearing DIN ITBA/AST/F/148A/2025-26/1077213671(1).

Counsel for the Petitioner : M/s R.S.ASSOCIATES

Counsel for the Respondent Nos.1 to 6 : Ms. J.SUNITHA (SR SC FOR INCOME TAX)

Counsel for the Respondent No.7 : SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

W.P.NO:29934 OF 2025

Between:

Gradiente Infotainment Limited,, Flat No.306, Road No.12, 3rd Floor, May Fair Gardens, Banjara Hills, Hyderabad 500034, Telangana Rep. by its Director Vimal Raj Mathur.

.....PETITIONER

AND

1. The National Faceless Assessment Center, Income-tax Department, New Delhi, India.
2. Commissioner of Income Tax, Center Circle-12, Hyderabad.
3. The Assessment Unit, Income Tax Department Ministry of Finance, Government of India.
4. Commissioner of Income Tax, Center Circle-1(2), Hyderabad.
5. The Assessment Unit, Income Tax Department Ministry of Finance, Government of India.

.....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(3) dated 27.06.2025 bearing DIN and Notice No. ITBA/AST/F/148A/2025-26/1077942303(1), and the consequent notice dated 27.06.2025 u/s 148 bearing DIN and Notice No. ITBA/AST/S/148_1/2025-26/1077942442(1) for the assessment year 2019-20 as being void, illegal, arbitrary, without jurisdiction, violative of Article 14 of the Constitution of India and consequently set aside the same.

I.A.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 the notice dated 27.06.2025 u/s 148 bearing DIN and Notice No. ITBA/AST/S/148 1/2025-26/1077942442(1).

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

Counsel for the Respondents : SRI N.PRAVEEN REDDY (SENIOR SC FOR IT DEPT

W.P.NO:30161 OF 2025

Between:

Sri Venkateshwara Swamy Devasthanam, Rep.by Executive Officer Kuruma Ramanjaneyulu, S/o. Kuruma Sanjanna, Aged about 57 years, Occupation ; Executive Officer, R/o. Srinivasapuram Chikkadapally, Hyderabad 500020 Telangana, India.

.....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, AC Guards, Masab Tank, Hyderabad.
3. Union of India, Ministry of Finance, North Block, New Delhi.
4. The Income Tax Officer, Ward 4(1), Hyderabad I T TOWER, AC Guards, Masab Tank, Hyderabad-500004, Telangana.
5. 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. 31.03.2023 vide DIN No. ITBA/AST/S/148 1/2022-23/1051787542(1)for the Assessment Year 2019-20and the consequential order passed by the 1strespondent u/s. 147 r.w.s 144 read with section 144Bof the Income-tax Act. Date of Order 08.03.2024, DIN. ITBAIAST/S/147/2023-24/1062247707(1)for the Assessment Year 2019-20, as arbitrary, illegal, bad in law, void abinitio, 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 08.03.2024, DIN. ITBAJAST/S/147/2023-24/1062247707(1)for the Assessment Year 2019-20 and all consequential proceedings pursuant thereto.

I.A.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 08.03.2024, DIN. ITBA/AST/S/147/2023-24/1062247707(1)for the Assessment Year 2019-20andstay of Demand notice under section. 156 Dated. 08.03.2024 vide DIN No.ITBA/AST/S/156/2023-24/1062247780(1) for the Assessment Year 2019-20.

Counsel for the Petitioner : SRI THANNERU CHAITANYA KUMAR

Counsel for the Respondent Nos.1, 2 & 4 : Ms BOKARO SAPNA REDDY (SENIOR SC INCOME TAX)

Counsel for the Respondent Nos.3 & 5 : SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

W.P.NO:30249 OF 2025

Between:

Gradiente Infotainment Limited, Flat No.306, Road No.12, 3rd Floor, May Fair Gardens, Banjara Hills, Hyderabad 500034, Telangana Rep. by its Director Vimal Raj Mathur.

.....PETITIONER

AND

1. The National Faceless Assessment Center, Income-tax Department, New Delhi, India.
2. Commissioner of Income Tax, Center Circle-12, Hyderabad.
3. The Assessment Unit, Income Tax Department Ministry of Finance, Government of India.

4. Commissioner of Income Tax, Center Circle-1(2), Hyderabad.
5. The Assessment Unit Income Tax Department, Ministry of Finance, Government of India.

.....**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(3) dated 27.06.2025 bearing DIN and Notice No ITBA/AST/F/148A/2025-26/1077942356(1), and the consequent notice dated 27.06.2025 u/s 148 bearing DIN and Notice No. ITBA/AST/S/148-1/2025- 26/1077942476(1) for the assessment year 2020-21 as being void, illegal, arbitrary, without jurisdiction, violative of Article 14 of the Constitution of India and consequently set aside the same.

I.A.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 pleased to stay all further proceedings consequent to the notice dated 27.06.2025 u/s 148 bearing DIN and Notice No.ITBA/AST/S/148 1/2025- 26/1077942476(1).

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

Counsel for the Respondents : SRI N.PRAVEEN REDDY (SENIOR SC FOR IT DEPT

W.P.NO: 31039 OF 2025

Between:

Issac George Anicattu, S/o Thomas George Anicattu, Aged about 71 years, Occ Business, R/o. 36/1 Iyres Vilia , Szech Colony Sanath Nagar Hyderabad 500018 , Telangana, India ADBPA4732B.

.....**PETITIONER**

AND

1. Deputy Commissioner of Income Tax, Circle 2 (1), Hyderabad, Room No514,5t11 Floor, Signature Towers, Sy.No.6(P) of Kondapur, Sy.37(P) of Kothaguda, Opp. Botanical Gardens, Serlingampally (M), R.R.District, Hyderabad, Telangana, 500084.
2. The Joint Commissioner of Income Tax, Range II, Hyderabad Signature Towers, Sy.No.6(P) of Kondapur, Sy.37(P) of Kothaguda,Opp. Botanical Gardens, Serlingampally (M), R.R. District, Hyderabad, Telangana, 500084.
3. The National Faceless Assessment Centre, Income Tax Department Ministry of Finance Govt. of India, New Delhi.

4. Union of India, Ministry of Finance, Rep. by its Secretary, 166-B North Block, New Delhi - 110 001.

.....RESPONDENTS

Petition Under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to (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 a Notice u/s. 148 dated 03.06.2025 calling for Return of Income for A.Y. 2021-22 as illegal, arbitrary, bad in law and violative of Articles 14, 19 and 265 of the Constitution of India (ii)Set aside the Notice issued by Respondent No.1 u/s. 148 of Income Tax Act, 1961 dated 03.06.2025 calling for the Return of Income of the Petitioner for A.Y.2021-22 and any consequent proceedings as lacking in jurisdiction.

I.A.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 the Notice issued u/s. 148 of the Act dated 03.06.2025 calling for income for A.Y. 2021-22, and further stay all consequential proceedings initiated or contemplated by the Respondents.

Counsel for the Petitioner : SRI P.SOMA SHEKAR REDDY

Counsel for the Respondent Nos.1 to 3 : Ms. J.SUNITHA (SR SC FOR INCOM TAX)

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

W.P.NO:31041 OF 2025

Between:

Mohammed Abdul Hameed, S/o Mohammed Abdul Rahman, Aged 61 years, Occ ; Business, R/o. 8-5-410, Azam Road, Nizamabad Telangana, India-503001 CFBPM8570D.

.....PETITIONER

AND

1. Income Tax Officer, Ward 9 (1) Hyderabad IT Tower, AC Guards, Masab Tank, Hyderabad, Andhra Pradesh, 500004.

2. The Principal Commissioner Of Income Tax 4, Income Tax Towers, Masab Tank, Hyderabad, Telangana - 500 004.
3. National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Government of India, New Delhi.
4. Union Of India Ministry Of Finance Rep By Its Secretary, 166-B North Block, New Delhi 110 001.
5. The Principal Commissioner of Income Tax 4, Hyderabad IT Tower, AC Guards, Masab Tank, Hyderabad, Andhra Pradesh, 500004.
6. The National Faceless Assessment Centre Income Tax Department, Ministry of Finance Govt. of India, New Delhi.
7. 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 (1) 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 passing an Order passed u/s. 148A(d) dated 22.03.2023, Notice issued u/s. 148 dated 25.03.2023 calling for income for A.Y. 2016-17, assessment order dated 28.12.2023, and subsequent Orders dated 05.06.2024, 06.06.2024, and 20.06.2024 levying penalty against the Petitioner as illegal, arbitrary, bad in law and violative of Articles 14, 19 and 265 of the Constitution of India (ii) Set aside the Order passed u/s. 148A(d) dated 22.03.2023, Notice issued u/s. 148 dated 25.03.2023 calling for income for A.Y. 2016-17 by the Respondent No.1, assessment order dated 28.12.2023, and subsequent Orders dated 05.06.2024, 06.06.2024, and 20.06.2024levying penalty against the Petitioner and any consequent proceedings as lacking in jurisdiction.

I.A.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 Order u/s. 148A(d) dated 22.03.2023, Notice issued u/s. 148 of Income Tax Act, 1961 by Respondent No.1 dated 22.03.2023 calling for the return of income of the Petitioner for A.Y. 2016-17 and assessment order dated 28.12.2023, subsequent Orders dated 05.06.2024, 06.06.2024, and 20.06.2024levying penalty against the Petitioner and further stay all consequential proceedings initiated or contemplated by the Respondents.

Counsel for the Petitioner : SRI P.SOMA SHEKAR REDDY

Counsel for the Respondent Nos.1 to 5 & 6 : SRI K.SUDHAKAR REDDY (Sr SC FOR INCOME TAX)

Counsel for the Respondent Nos.4 & 7 : SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

W.P.NO:31044 OF 2025

Between:

R V J Enterprises Private Limited, Having office at 5-8-599/D/ 1 to 9, Ratan Mall Complex Mubarakbazar, Abids, Hyderabad 500001, Telangana, India A ADCR5778E Represented by Mr. Gopal Krishna.

.....PETITIONER

AND

1. Assistant Commissioner of Income Tax, Circle 3 (1) Hyderabad Signature Towers, Sy.No.6(P) of Kondapur. Sy.37(P) of Kothaguda, Opp. Botanical Gardens, Serlingampally (M),Ranga Reddy District, Hyderabad, Telangana, 500084.
2. The Principal Commissioner Of Income Tax 1, Income Tax Towers, Masab Tank, Hyderabad, Telangana.
3. National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Government of India, New Delhi.
4. Union Of India Ministry Of Finance, Rep By Its Secretary, 166-B North Block, New Delhi 110 001.
5. The Principal Commissioner of Income Tax 1, Hyderabad IT Tower, AC Guards, Masab Tank, Hyderabad, Andhra Pradesh, 500004.
6. The Principal Commissioner of Income Tax 1, Hyderabad IT Tower, AC Guards, Masab Tank, Hyderabad, Andhra Pradesh, 500004.
7. The National Faceless Assessment Centre Income Tax Department, Ministry of Finance Govt. of India, New Delhi.
8. Union of India, Ministry of Finance Rep. by its Secretary, 166-B North Block, New Delhi - 110 001.

.....RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a Writ, Order or Direction more particularly, one, in the nature of Writ of Mandamus, declaring the action of the Respondent No.1 in passing an Order passed u/s. 148A(d) dated 28.03.2024, Notice issued u/s . 148 dated 28.03.2024 calling for income for A.Y. 2014.47, and assessment order dated 24.03.2025as illegal, arbitrary, bad in law and violative of Articles 14, 19 and 265 of the Constitution of India ( )Set aside the Order passed u/s. 148A(d) dated 28.03.2024, Notice issued u/s. 148 dated 28.03.2024 calling for income for A.Y. 2017-18 by the Respondent No.1, and assessment order dated 24.03.2025 and any consequent proceedings as lacking in jurisdiction.

I.A.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 Order u/s. 148A(d) dated 28.03.2024, Notice issued u/s. 148 of Income Tax Act, 1961 by Respondent No.1 dated 28.03.2024 calling for the return of income of the Petitioner for A.Y. 2017-18 and assessment order dated 24.03.2025 and further stay all consequential proceedings initiated or contemplated by the Respondents.

Counsel for the Petitioner : SRI P.SOMA SHEKAR REDDY

Counsel for the Respondent Nos.1 to 3, 5 to 7 : Ms. BOKARO SAPNA REDDY (SENIOR SC INCOME TAX)

Counsel for the Respondent Nos.4 & 8 : SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

W.P.NO: 31045 OF 2025

Between:

R V J Enterprises Private Limited, Having office at 5-8-599/D/ 1 to 9, Ratan Mall Complex, Mubarakbazar, Abids, Hyderabad 500001, Telangana, India AADCR5778E Represented by Mr. Gopal Krishna.

.....PETITIONER

AND

1. Assistant Commissioner of Income Tax, Circle 3 (1) Hyderabad Signature Towers, Sy.No.6(P) of Kondapur, Sy.37(P) of Kothaguda, Opp. Botanical Gardens, Serlingampally (M),Ranga Reddy District, Hyderabad, Telangana, 500084.
2. The Principal Commissioner Of Income Tax 1, Income Tax Towers, Masab Tank, Hyderabad, Telangana.
3. National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Government of India, New Delhi.
4. Union Of India Ministry Of Finance Rep By Its Secretary, 166-B North Block, New Delhi 110 001.

5. The Principal Commissioner of Income Tax 1, Hyderabad IT Tower, AC Guards, Masab Tank, Hyderabad, Andhra Pradesh, 500004.
6. The Principal Commissioner of Income Tax 1, Hyderabad IT Tower, AC Guards, Masab Tank, Hyderabad, Andhra Pradesh, 500004.
7. The National Faceless Assessment Centre Income Tax Department, Ministry of Finance Govt. of India, New Delhi.
8. 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 passing an Order passed u/s. 148A(d) dated 28.04.2022, Notice issued u/s. 148 dated 28.04.2022 calling for income for A.Y. 2018-19, and assessment order dated 20.03.2024 as illegal, arbitrary, bad in law and violative of Articles 14, 19 and 265 of the Constitution of India, (ii) Set aside the Order passed u/s. 148A(d) dated 28.04.2022, Notice issued u/s. 148 dated 28.04.2022 calling for income for A.Y. 2018-19 by the Respondent No.1, and assessment order dated 20.03.2024 and any consequent proceedings as lacking in jurisdiction.

I.A.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 Order u/s. 148A(d) dated 28.04.2022, Notice issued u/s. 148 of Income Tax Act, 1961 by Respondent No.1 dated 28.04.2022 calling for the return of income of the Petitioner for A.Y. 2018-19 and assessment order dated 20.03.2024 and further stay all consequential proceedings initiated or contemplated by the Respondents.

Counsel for the Petitioner : SRI P.SOMA SHEKAR REDDY

Counsel for the Respondent Nos.1 to 3, 5 to 7 : Ms BOKARO SAPNA REDDY (SENIOR SC INCOME TAX)

Counsel for the Respondent Nos.4 & 8 : SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

W.P.NO:31069 OF 2025

Between:

PLR Projects Pvt. Ltd., having its office at Astra Towers, 5' floor, Survey No.12(P), Plot No.2-91/12/AI/AM/G-1, Kothaguda Post Hitech City, Hyderabad, Telangana - 500084 Rep. by its Managing Director.

.....PETITIONER

AND

1. Assessment Unit, Income Tax Department, National Faceless Assessment Centre Government of India, Jawaharlal Nehru Marg, Block B, Press Enclave, Savitri Nagar New Delhi – 110002.
2. Assistant Commissioner of Income, Tax Circle-5(1), Hyderabad Room No.224, B Block, 2nd floor IT Tower, AC Guards, Masabtank, Hyderabad – 500004.
3. Union of India, Rep. by its Secretary, Department of Revenue, 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 Order or Direction more particularly in the nature of Writ of Mandamus declaring the impugned Assessment order dated 12-03-2025 with DIN No. ITBA/AST/S/147/2024-25/1074394063(1) for A.Y.2019-20 passed by 1st respondent pursuant to impugned order dated 06-04-2023 passed u/s. 148A (d) of the Income Tax Act, 1961 and impugned notice dated 06-04-2023 u/s.148 of the Income Tax Act, 1961 issued by 2nd respondent as being without jurisdiction, without authority of law, arbitrary, illegal, unjust and violative of Articles 14, 19 (1) g and 265 of Constitution of India and contrary to section 151A of the Income Tax Act, 1961 and consequently set aside the same.

I.A.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 impugned Assessment order dated. 12-03-2025 with DIN No. ITBA/AST/S/147/2024-25/1074394063(1) for A.Y.2019-20.

Counsel for the Petitioner : SRI MOHD MUKHAIRUDDIN

Counsel for the Respondent Nos.1 & 2 : Ms BOKARO SAPNA REDDY (SENIOR SC INCOME TAX)

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

W.P.NO: 31072 OF 2025

Between:

PLR Projects Pvt. Ltd, having its office at Astra Towers, 5th floor, Survey No.12(P), Plot No.2-91/12/AI/AM/G-1, Kothaguda Post Hitech City, Hyderabad, Telangana - 500084 Rep. by its Managing Director.

.....PETITIONER

AND

1. Assistant Commissioner of Income Tax, Circle-5(1), Hyderabad Room No.224, B Block, 2nd floor IT Tower, AC Guards, Masabtank, Hyderabad - 500004.
2. Union of India, Rep. by its Secretary, Department of Revenue, 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 Order or Direction more particularly in the nature of Writ of Mandamus declaring the impugned Assessment order dated 28-03-2025 with DIN No. ITBA/AST/S/147/2024-25/1075232417(1) for A.Y.2020-21 passed by 1st respondent pursuant to the impugned notice dated 30-03-2024 u/s.148 of the Income Tax Act, 1961 issued by 1st respondent as being without jurisdiction, without authority of law, arbitrary, illegal, unjust and violative of Articles 14, 19 (1) g and 265 of Constitution of India and contrary to s.151A of the Income Tax Act, 1961 and consequently set aside the same.

I.A.NO:1 OF 2025

Petition Under Section 151 CPC praying that in the circumstances stated in the affidavit filec in support of the petition, the High Court may be pleased to stay all further proceedings pursuant to impugned Assessment order dated 28-03-2025 with DIN No. ITBA/AST/S/147/2024-25/1075232417(1) for A.Y.2020-21 passed by 1st respondent.

Counsel for the Petitioner : SRI MOHD MUKHAIRUDDIN

Counsel for the Respondent No.1 : SRI K.SUDHAKAR REDDY (Sr SC FOR INCOME TAX)

Counsel for the Respondent No.2 : SRI B.JITHENDER (CENTRAL GOVT COUNSEL)

W.P.NO:31076 OF 2025

Between:

Shekar Reddy Male, S/o.M.Linga Reddy, aged about 52 years, Government Employee, R/o.Flat No.126/36, Defence Employees Colony, Don Bosco Nagar,Kismatpur, Rajendranagar-500086, Ranga Reddy District, Telangana.

.....PETITIONER

AND

1. Income Tax Officer, Ward 13(3), Hyderabad.
2. The Principal Chief Commissioner of Income Tax III, Hyderabad, Telangana.
3. The National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Government of India, New Delhi.
4. Union of India, Ministry of Finance, rep. by its Secretary, 166-B North Block, New Delhi-no 001.
5. The Principal Chief Commissioner of Income Tax-III, Hyderabad, Telangana.
6. The National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Government of India, New Delhi.
7. 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 order dated 12/06/2025 passed by the 1st respondent under sub-Section (3) of Section 148A of the Income Tax Act, 1961 and pursuant thereto a Notice under Section 148 of the Income Tax Act, 1961 (Act) vide Notice dated 12/06/2025 in DIN and Notice No. ITBA/AST/S/148 1/2025-65/1076980939(1) for the year 2021-22 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). Set aside the Notice dated 13/03/2025 issued under sub-Section (1) of Section 148A of the Income Tax Act, 1961 issued by the Respondent No.1 for the A.Y 2021-22 and any consequent proceedings as lacking in jurisdiction.

I.A.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 coercive steps pursuant to the order dated 12/06/2025 passed by the 1st respondent under sub-Section (3) of Section 148A of the Income Tax Act, 1961 and pursuant thereto a Notice under Section 148 of the Income Tax Act, 1961 ("Act") vide Notice dated 12.06.2025 in DIN & Notice No.ITBA/AST/S/148 1/2025-65/1076980939(1) for the year 2021-22.

Counsel for the Petitioner : SRI B.KRISHNA REDDY

Counsel for the Respondent Nos.1 to 3, 5 & 6 : SRI K.SUDHAKAR REDDY (Sr SC FOR INCOME TAX)

Counsel for the Respondent Nos.4 & 7 : SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

W.P.NO: 31226 OF 2025

Between:

Sri Venkata Vidyasagar Kuchi, S/o. Sri Kuchi Venkata Narasimharao, Aged about 48 years, Occupation Private Service, Permanent Address 11-139,772 Bedok Reservoir View, Longvale, Singapore - 470772. Present/Temporary Address 203, Manikanta Residency, Road No.2, Alkapuri, Ramakrishnapuram, Dilsukhnagar R.R. District 500035.

.....PETITIONER

AND

1. The Income Tax Officer (Int Taxn)-1, Aayakar Bhavan, Basheerbagh, Hyderabad - 500004.
2. The Income Tax Officer, Ward 12(1), Hyderabad, Aayakar Bhavan, Basheerbagh, Hyderabad.
3. The Income Tax Officer, Ward 12(1), Aayakar Bhavan, Basheerbagh, 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 20.04.2023 issued by 1st Respondent under section 148 of the Act with DIN and Notice No.ITBAJAST/S/148 1/2023-24/1052239692(1) and the assessment order passed u/s.147 rws 144 of the Act, dated 31.07.2025 as being passed 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 issued by the 1st Respondent under section 148 dated 20.04.2023 and the assessment order passed under section 147 r.w.s 144 of the Act dated 31.07.2025 for asst. year 2019-20.

I.A.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 collection of tax raised by 1st Respondent and all consequential pending penalty proceedings for the Ay.2019-20.

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

Counsel for the Respondents : SRI VIJHAY K.PUNNA (SENIOR SC FOR ITD)

W.P.NO: 31271 OF 2025

Between:

Dhiraj Handa, S/o Ved Krishnan Handa, aged about 60 years, Occ. N/A Rio 1704 Randolph Ridge, Austin, Texas -78733 Having Indian residential address at 15, Whisper Valley, HS Darga, Hyderabad, Telangana -500008.

.....PETITIONER

AND

1. Union of India, Ministry of Finance, North Block, New Delhi Represented by its Secretary.
2. Income Tax Officer, Ward 15(1) IT Tower,AC Guards, Masab Tank, Hyderabad, Telangana -500004.
3. Income Tax Department, ADIT (INT TAXN) -1 Aaykar Bhawan, Opposite L.B. Stadium, Basheer Bagh, Hyderabad, Telangana -500004.
4. National Faceless Assessment Centre, Income Tax Department, 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, direction more particularly one in the nature of a Writ of Mandamus declaring the (a) Assessment Order dated 28.04.2025 bearing DIN and Order No.ITBA/AST/S/147/2025-26/1075840464(1) passed by the Respondent No. 3 under Section 147 r/w 144 of the Income Tax Act, 1961 (Act), (b) Notice of Demand dated 28.04.2025 bearing DIN and Notice No. ITBA/AST/S/156/2025- 26/1075840518(1) issued by the Respondent No. 3 under Section 156 of the Act along with the computation sheet bearing No. ITBA/AST/S/319/2025- 26/1075840547(1) (c) letter dated 10.10.2025 bearing No.ITBA/COM/F/17/2025-26/1081630625(1) issued by the Respondent No. 3 and all the consequential proceedings as illegal, without jurisdiction, arbitrary and contrary to the provisions of the Income Tax Act, 1961.

I.A.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 the (a) Assessment Order dated 28.04.2025 bearing DIN and Order No. ITBA/AST/S/147/2025-26/1075840464(1) passed by the Respondent No. 3 under Section 147 RAA, 144 of the Income Tax Act. 1961 (Act), (b) Notice of and dated 28.04.2025 bearing DIN and Notice No. ITBA/AST/S/156/2025-26/1075840518(1) issued by the Respondent No. 3 under Section 156 of the Act along with the computation sheet bearing No. ITBA/AST/S/319/2025-26/1075840547(1) (c) letter dated 10.10.2025 bearing No. ITBA/COM/F/17/2025-26/1081630625(1) issued by the Respondent No.3 and all the consequential proceedings pending the consideration of this writ petition.

Counsel for the Petitioner : SRI V.ANEESH

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

Counsel for the Respondent No.2 : SRI K.SUDHAKAR REDDY (Sr SC FOR INCOME TAX)

Counsel for the Respondent No.3 : SRI VIJHAY K.PUNNA (SENIOR SC FOR ITD)

W.P.NO: 31510 OF 2025

Between:

Mr. Ishaq Khan Mohammed, S/o Mr.Mohammed Ibrahim Khan, aged 50 years, Occ.- Business, R/o. Plot No. 8-2-326/A/2, Road No.3, Banjara Hills, Khairatabad, Hyderabad - 500 034, 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 6(1), Hyderabad, I.T.Tower, AC Guards, Masab Tank, Hyderabad - 500 004, Telangana.
3. The Principal Chief Commissioner of Income Tax, Andhra Pradesh and Telangana, Hyderabad I.T.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 that- a. the order passed u/s 147 r/w sec. 144 r/w/s 144B of the Income Tax Act, 1961, dated 25.02.2025, bearing DIN No.- ITBA/AST/S/147/2024-25/1073704014(1), by the 1st Respondent, for the Assessment Year 2017 - 18, and b. the consequential penalties levied u/s. 272A(1)(d), 271F and 270A of the Income Tax Act, 1961 dated 05.08.2025, 05.08.2025 and 06.08.2025, by the 1st Respondent, vide DIN No.s- ITBA/PNL/F/272A(1) (d)/2025-26/1079309047(1), ITBA/PNL/F/271F/2025-26/1079305875(1) and ITBA/PNL/F/270A/2025-26/1079330185(1), 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.

I.A.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 12.03.2024, bearing DIN and Notice No.- ITBA/AST/S/148 1/2023-24/1062496521(1), by the 2nd Respondent, for the Assessment Year 2017 - 18, pending disposal of the above writ petition.

Counsel for the Petitioner : SRI A.V.A.SIVA KARTIKEYA

Counsel for the Respondents : Ms. BOKARO SAPNA REDDY (SENIOR SC INCOME TAX)

W.P.NO: 31754 OF 2025

Between:

Mohammed Muqtar, S/o.Mohammed Habeeb, Aged about 39 years, Occupation ;Business, 9-3-58/D/33,Ahmed Colony, MD Lines, Golconda S.O., Hyderabad, Telangana-500008.

.....PETITIONER

AND

1. The Income Tax Officer Ward 14(1), Hyderabad, IT Towers,A.C. Guards, Masab tank, Hyderabad, Telangana-500004.
2. The Principal Chief Commissioner of Income Tax, APandTS, 10th Floor, C-Block, IT Towers, A.C. 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 a writ, order or direction, more particularly one in the nature of Writ of Mandamus, declaring the Assessment Order dt. 27.01.2025 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/147/2024-25/1072558170(1), consequent to the order passed u/s 148A(d) dt.19.03.2024 vide DIN No. ITBA/AST/F/148A/2023-24/1062965211(1) and the notice u/s 148 dt.19.03.2024 vide DIN No.ITBA/AST/S/148_1/2023- 24/1062965714(1), issued by the JA0(1st respondent) instead of FAO(3rd respondent) that too based on the incorrect information, and consequential penalty orders passed vide order u/s 271Fof the Act dt.30.07.2025 and order u/s 271AAC(1) of the Act dt.30.07.2025 as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural Justice.

I.A.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. 27.01.2025 passed 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- 25/1072558170(1) and the Penalty orders, and may pass such other order(s) as the Hon'ble Court deems fit and proper in the interests of substantial justice, as otherwise the Petitioner would be put to irreparable loss and severe injury.

Counsel for the Petitioner : SRI DUNDU MANMOHAN

Counsel for the Respondents : Ms BOKARO SAPNA REDDY (SENIOR SC INCOME TAX)

W.P.NO: 31758 OF 2025

Between:

Anil Kumar Pallela, S/o. Lakshmaiah, Aged about 41 years, Occ ; Business, R/o 8-1-136/A/ 101, Maruthi Nagar, Shaikpet, Hyderabad 500 008.

.....PETITIONER

AND

1. Income Tax Officer, Ward 14(1), Hyderabad IT Towers, AC Guards Masab Tank Hyderabad- 500004.
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.
4. 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.
5. 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 notice dated 05.04.2024 passed by the 1st

Respondent under section 148 of the Income Tax Act for A.Y. 2020-2021 vide DIN No. ITBA/AST/S/ 148-1/2024-25/10633922365(1), consequent to the order passed u/s 148A(d) dated 05.04.2024 vide DIN No. ITBA/AST/F/ 148A/2024-2025/ 1063922078(1) issued by the JAO 1st Respondent instead of FAO (3rd Respondent) as against the provisions of section 151A of Income Tax Acr,1961 and E- Assessment of Income Escaping Assessment Scheme, 2022 read with CBDT Notification No. 18/2022/F.No.370142/16/2022 dated 29.03.2022, as void, illegal and contrary to the Principles of Natural Justice.

I.A.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 notice issued dated 05.04.2024 passed by the 1st Respondent under section 148 of the Income Tax Act for A.Y. 2020¬2021 vide DIN No. ITBA/AST/S/148-1/2024-25/1063392236541), consequent to the order passed u/s 148A(d) dated 05.04.2024 vide DIN No. ITBA/AST/F/ 148A/2024-2025/ 1063922078(1).

Counsel for the Petitioner : SRI PARIKSHITH KUTUR

Counsel for the Respondents : Ms BOKARO SAPNA REDDY (SENIOR SC INCOME TAX)

W.P.NO: 31892 OF 2025

Between:

Mr. Abhishek Srivastava, S/o Mr. Dharam Karan Srivastava, aged 43 years, Occ. Pvt Employee, Flat No. 203, Palace Orchards Apartments, 2nd Floor, Lane Beside Andhra Bank ATM, Himayathnagar, Hyderabad - 500 027, 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 121, Hyderabad, Aayakar Bhawan, Opp. LB Stadium, Basheer Bagh, Hyderabad - 500 004, Telangana.
3. The Principal Commissioner of Income, Hyderabad-1I.T.Towers, AC Guards, Masab Tank, Hyderabad - 500 004, Telangana.
4. The Income Tax Officer Ward 12(1), Hyderabad, Aayakar Bhawan. Opp. LB Stadium, Basheer Bagh, Hyderabad - 500 004, Telangana

5. The Principal Commissioner of Income, Hyderabad-1, I.T.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 that a. the order passed u/s 147 r/w sec. 144 r/w sec. 144B of the Income Tax Act, 1961, dated 11.02.2025, bearing DIN No.ITBA/AST/S/147/2024-25/1073177868(1), by the 1st Respondent, for the Assessment Year 2020 - 21, and b. the consequential penalties, levied u/s. 270A and 271AAC(1) of the Income Tax Act, 1961, dated 07.08.2025 and 25.08.2025, by the 1st Respondent, vide DIN Nos. ITBA/P N L/F/270A/2025-26/1079371648(1) and ITBA/PN L/F/271AAC(1)/2025-26/1079984694(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.

I.A.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.14.03.2024, bearing DIN and Notice No. ITBA/AST/S/148 1/2023-24/1062600300(1), by the 2nd Respondent, for the Assessment Year 2020 - 21, pending disposal of the above writ petition.

Counsel for the Petitioner : SRI A.V.A.SIVA KARTIKEYA

Counsel for the Respondents : Ms BOKARO SAPNA REDDY (SENIOR SC INCOME TAX)

W.P.NO: 31894 OF 2025

Between:

M/s. The Large Sized Cooperative Society Limited, rep. by its Secretary, Mr. Pitla Shivaji, Pothangal, Kotagiri, Nizamabad-503 207, Telangana. (PAN. AADFT3295M)

.....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. Commissioner of Income Tax, Appeal, ADDL/JCIT (A)-10, Mumbai.
3. Income Tax Officer, Ward-1, Aayakar Bhavan, 6-2-156/3, Subhash Nagar, Nizamabad-503 002.
4. Income Tax Officer, Ward - 7(1), Signature Towers, Serilingampally (M), Hyderabad-500 084.
5. Principal Chief Commissioner of Income Tax, Andhra Pradesh and Telangana, Hyderabad 10-2-3, Room No.922, 9th Floor, EV Block, IT Towers, AC Guards, Hyderabad-500 004.
6. 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)to set-aside assessment order dated 28.03.2022 as rectified by suo-motu rectification order dated 08.09.2022 passed by the 3rd Respondent for the assessment year 2016-17 under Section 147 read with Section 144 of the Income Tax Act, 1961 being illegal and contrary to Section 144-B of the Income Tax Act, 1961 as confirmed by the appellate order dated 6.8.2025 or (b)alternatively, set aside the appellate order dated 06.08.2025 as being in violation of principles of natural justice and also contrary to record and remand the matter back to the 2nd Respondent for adjudication of the merits of the assessment pertaining to the principal levy of tax under assessment order dated 28.3.2022 as rectified by order dated 8.9.2022 after considering the Petitioner's contentions on Section 80-P of the Income Tax Act, 1961.

I.A.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 interim stay of all further proceedings pursuant to the impugned assessment order as rectified by order dated 8.9.2022 for the assessment year 2016-17, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner : SRI S.VIJAY ADITHYA

Counsel for the Respondent Nos.1 to 5 : M/s J. SUNITHA (SR SC FOR INCOM TAX)

Counsel for the Respondent No.6 : SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

W.P.NO: 31914 OF 2025

Between:

MOHD AZHER UDDIN, S/o LATE MOHAMMED IMAM UDDIN Aged about. 59 years, Occ. Business R/o, H.No.16-1-26/A/1 Flat no.102, 1ST Floor, Saidabad colony Main Road Hyderabad 500059.

.....PETITIONER

AND

1. Assessment Unit, Income Tax Department, National e-Assessment Centre, Room No.401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi-110 003.
2. ITO, Ward 51 Range 55,IT Towers, Masab tank.Hyderabad-5K057.
3. Principal Chief Commissioner of Income Tax, Andhra Pradesh and Telangana, Hyderabad, 10-2-3, Room No.922,9 Floor,B Block, IT Towers, AC Guards,Hyderabad-500 004.
4. Union of India, rep. by its Secretary, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.
5. ITO, Ward 5(1) Range 55, IT Towers, Masab tank. Hyderabad-500057.
6. ITO, Ward 5(1) Range 55, IT Towers, Masab tank. Hyderabad-500057.
7. 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.
8. 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 an order, direction or Writ, more particularly in the nature of a Writ of Mandamus to, (A)Declaring the order passed by the 2nd Respondent under Section 147 dated 08.03.2025 for the assessment year 2020-21 as being without jurisdiction and contrary to the faceless assessment procedure laid down in Section 144-B of the Income Tax Act 1961, and consequently (B)to set-aside the order dated 08.03.2025 issued by the 2nd Respondent under Section 147 read with Sections 144 and 144B of the Income Tax Act, 1961 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 pass such other order or orders may deem tit and proper in the circumstances of the case. (C)Consequently, set aside the penalty proceedings issued by the 2nd Respondent against the Petitioner herein.

I.A.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 order dated 08.03.2025 issued by the 2nd Respondent under Section 147 read with Sections 144 & 144-B of the Income Tax Act, 1961 for the assessment year 2020-21, pending disposal of the above writ petition.

Counsel for the Petitioner : SRI PRAMOD MALIGI

Counsel for the Respondent Nos.1 to 3, 5 to 7 : SRI K.SUDHAKAR REDDY (Sr SC FOR INCOME TAX)

Counsel for the Respondent Nos.4 & 8 : SRI K.RAJESH REDDY

W.P.NO: 32043 OF 2025

Between:

SHAIK JANI MIYA, S/o. SHAIK HUSSEN, Aged about 57 years, Occupation-Business, R/o- H No 6-3-42/1 Z P Quarters Khammam-507002, Telangana, India PAN- CGRPS6455E, 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, Khammam Income Tax Office, Rajeev Gunt, Rajiv Chowk, Near Kinnerasani Theatre, Khammam, Telangana, 507001.
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- 28.03.2023 vide DIN No-ITBA/AST/S/148_1/2022-23/1051527110(1) for the Assessment Year 2016-17 and the consequential 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 15.03.2024, DIN-ITBA/AST/S/147/2023-24/1062688904(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 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 15.03.2024, DIN- ITBA/AST/S/147/2023-24/1062688904(1) for the Assessment Year 2016-17 and all consequential proceedings pursuant there to.

I.A.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 15.03.2024, DIN- ITBA/AST/S/147/2023-24/1062688904(1) for the Assessment Year 2016-17 and stay of Demand notice under section 156 Dated- 15.03.2024 vide DIN No- ITBA/AST/S/156/2023-24/1062689106(1) for the Assessment Year 2016-17.

Counsel for the Petitioner : SRI THANNERU CHAITANYA KUMAR

Counsel for the Respondent Nos.1 & 2 : SRI K.SUDHAKAR REDDY (Sr SC FOR INCOME TAX)

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

W.P.NO:32097 OF 2025

Between:

Ananthareddy Kalluri,, S/o. Ram reddy Kalluri age. 46 Years, Add. Village Isukabaviguem post, Thopucherla, Mandal Vemulapally VIA Miryalguda, Nalgonda-508207 Telangana.

.....PETITIONER

AND

1. Assessment Unit, Income Tax Department, National e-Assessment Centre, New Delhi, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi-110003.
2. The Income Tax Officer, Nalgonda.
3. Union of India, Minister of Finance Department of Revenue, New Delhi.
4. The Income Tax Officer, Ward-1, Nalgonda.
5. Union of India, Through Secretary Minister of Finance Department of Revenue, 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 of Mandamus or any other appropriate order or Direction, declaring that the order passed by the 2nd respondent under section 148(A)(d) of the income tax act 1961 dated 28.03.2023 bearing DIN No. ITBA/AST/F/148A/2022-23/1051527961(1) notice number for the assessment year 2016-17. as arbitrary, illegal, bad in law, void-ab-initio violative of principles of natural justice apart from being violative of article 14,19(1)(g) and 265 of the Constitution of India and section 148A of the income tax Act, 1961 and to consequently set aside the same in the interest of Justice.

I.A.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 under section 148A(d) of the income tax Act,1961 dated 28.03.2023 bearing Din No ITBA/AST/F/148A/2022-23/1051527961(1) for the A.Y 2016-17., pending disposal of the above writ petition.

Counsel for the Petitioner : SRI V.V.S.ANKITH

Counsel for the Respondent Nos.1, 2 & 4 : Ms. BOKARO SAPNA REDDY (SENIOR SC INCOME TAX)

Counsel for the Respondent Nos.3 & 5 : SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

W.P.NO: 32126 OF 2025

Between:

Mohammedullah Khan Afroz, S/o. Azeemullah Khan, age 45 years, Add. 15-2-690, Kishan Gunj, Siddiamber Bazar, Nampally Hyderabad - 500012 Telangana.

.....PETITIONER

AND

1. Assessment Unit, Income Tax Department, National e-Assessment Centre, New Delhi, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi-110003.
2. The Income Tax Officer, ITO, (International Taxation)-1, Aayakar Bhavan, Basheerbagh, Hyderabad, Telangana-500001.
3. Union of India, Rep By its 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 a writ of Mandamus or any other appropriate order or Direction, declaring that the order passed by the 2nd respondent under section 148(A)(3) of the income tax act 1961 dated 25-06-2025 bearing DIN No. ITBA/AST/F/148A/2025-26/1077808060(1) notice number for the assessment year 2020-21 as arbitrary, illegal, bad in law, void-ab-initio violative of principles of natural justice apart from being violative of article 14,19(1)(g) and 265 of the Constitution of India and section 148A of the income tax Act, 1961 and to consequently set aside the same in the interest of Justice.

I.A.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 under section 148A(d) of the income tax Act,1961 dated 25-06-

2025 bearing Din No ITBA/AST/F/148A/2025-26/1077808060(1) for the A.Y 2020-21, pending disposal of the above writ petition.

Counsel for the Petitioner : SRI V.V.S.ANKITH

Counsel for the Respondent Nos.1 & 2 : Ms BOKARO SAPNA REDDY (SENIOR SC INCOME TAX)

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

W.P.NO: 32130 OF 2025

Between:

Ahmed Ullah Khan, S/o. Azeemullah Khan, age 48 years, Add. 15-2-690, Kishan Gunj, Siddiamber Bazar, Nampally Hyderabad - 500012 Telangana.

.....PETITIONER

AND

1. Assessment Unit, Income Tax Department, National e-Assessment Centre, New Delhi, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi-110003.
2. The Income Tax Officer, Botanical Gardens Signature Towers, Kondapur Hyderabad, Telangana.
3. Union of India, Rep By its Secretary Ministry of Finance North Block, New Delhi.
4. The Income Tax Officer, Ward-7(1), Botanical Gardens, Signature Towers, Kondapur, Hyderabad, Telangana-500032.
5. Union of India, Rep By its 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 a writ of Mandamus or any other appropriate order or Direction, declaring that the order passed by the 2nd respondent under section 148(A)(3) of the income tax act 1961 dated 29/ 06/2025 bearing DIN No. ITBA/AST/F/148A/2025-26/1077987428(1) notice number for the assessment year 2020-21. as arbitrary, illegal, bad in law, void-ab-initio violative of principles of natural justice apart from being violative of article 14,19(1)(g) and 265 of the Constitution of India and section 148A of the income tax Act, 1961 and to consequently set aside the same in the interest of Justice.

I.A.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 under section 148A(d) of the income tax Act, 1961 dated 29/06/2025 bearing Din No ITBA/AST/F/148A/2025-26/1077987428(1) for the A.Y 2020-21., pending disposal of the above writ petition.

Counsel for the Petitioner : SRI V.V.S.ANKITH

Counsel for the Respondent Nos.1, 2 & 4 : Ms. BOKARO SAPNA REDDY (SENIOR SC INCOME TAX)

Counsel for the Respondent Nos.3 & 5 : SRI B.JITHENDER (CENTRAL GOVT COUNSEL)

W.P.NO: 32133 OF 2025

Between:

Chiranjeev Reddy Yeduguri, S/oChinappa Reddy Yeduguri, Aged About 66 years, Occupation Doctor, Plot No.75, Road No.12, Mithilla Nagar Colony,Banjara Hills, Hyderabad.

.....PETITIONER

AND

1. The Assistant Commissioner of Income Tax Circle 6(1), Hyderabad, IT Tower, AC Guards, Masab Tank, Hyderabad, Telangana-500004.
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. The Assistant Commissioner of Income Tax Central Circle - 1(1), , Hyderabad, Aayakar Bhawan, Basheerbagh, Hyderabad, Telangana – 500004.

.....RESPONDENTS

Petition Under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate writ order or direction more particularly one in the nature of Writ of Mandamus, declaring the notice u/s 148 dt.31/08/2024 vide DIN No. ITBA/AST/S/1481/2024-25/1068220300(1) issued by the JA0(15t respondent) instead of Faceless Assessing Officer(FAO) for A.Y.2019-20 - that too on the strength of the approval granted u/s.151 of the Act by the 2nd respondent, which is neither manually signednor digitally signed - as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural Justice.

I.A.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 u/s 148 dt.31.08.2024 vide DIN No. ITBA/AST/S/148_1/2024-25/1068220300(1) issued by the JA0(1st respondent) instead of Faceless Assessing Officer(FAO) for A.Y. 2019-20.

Counsel for the Petitioner : SRI DUNDU MANMOHAN

Counsel for the Respondents : Ms BOKARO SAPNA REDDY (SENIOR SC INCOME TAX)

W.P.NO: 32134 OF 2025

Between:

Chiranjeev Reddy Yeduguri, S/o Chinappa Reddy Yeduguri, Aged About 66 years, Occupation- Doctor, Plot No.75, Road No.12, Mithilla Nagar Colony, Banjara Hills, Hyderabad, Telangana - 500034.

.....PETITIONER

AND

1. The Assistant Commissioner of Income Tax, Circle 6(1) Hyderabad, I T Tower, AC Guards, Masab Tank, Hyderabad, Telangana-500004.
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. The Assistant Commissioner of Income Tax, Central Circle - 1(1), Hyderabad, Aayakar Bhawan, Basheerbagh, Hyderabad, Telangana - 500004.

.....RESPONDENTS

Petition Under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate writ order or direction more particularly one in the nature of Writ of Mandamus, declaring the notice u/s 148 dt.31.08.2024 vide DIN No. ITBA/AST/S/148_1/2024-25/1068220313(1) issued by the JAO (1st respondent) instead of Faceless Assessing Officer(FAO) for A.Y.2018-19 - that too on the strength of the approval granted u/s.151 of the Act by the 2nd respondent, which is neither manually signed or digitally signed - as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural Justice.

I.A.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 u/s 148 dt.31.08.2024 vide DIN No. ITBA/AST/S/148 1/2024-25/1068220313(1) issued by the JAO(1st respondent) instead of Faceless Assessing Officer(FAO) for A.Y. 2018-19.

Counsel for the Petitioner : SRI DUNDU MANMOHAN

Counsel for the Respondents : Ms BOKARO SAPNA REDDY (SENIOR SC INCOME TAX)

W.P.NO: 32287 OF 2025

Between:

Mrs. Sridevi Gummadi, W/o. Mr. G. Ramarao, aged 55 years, Occ.. House wife, D.No. 5-6-673, SKD Nagar, Vanasthalipuram, Near Community Hall, Hayathnagar, Ranga Reddy District, Hyderabad - 500 070, 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 91, Hyderabad I.T.Towers, AC Guards, Masab Tank, Hyderabad - 500 004, Telangana
3. The Principal Chief Commissioner of Income Tax, Andhra Pradesh and Telangana, Hyderabad IT Towers, AC Guards, Masab TankHyderabad - 500 004, Telangana.
4. The Income Tax Officer, Ward 9(1), Hyderabad, I.T.Towers, AC Guards, Masab Tank, Hyderabad - 500 004, Telangana.
5. The Principal Chief Commissioner of Income Tax, Andhra Pradesh and Telangana, Hyderabad IT 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 that a. the order passed u/s 147 r/w sec. 144 r/w/s 144B of the Income Tax Act, 1961, dated 14.03.2024, bearing DIN No..ITBA/AST/S/147/2023-24/1062621379(1), by the 1st Respondent, for the Assessment Year 2015 - 16 and b. the consequential penalties levied u/s. 271F, 271(1)(b) and 271(c) of the Income Tax Act, 1961 dated 16/08/2024, 16.08.2024, and 22.08.2024, by the 1st Respondent, vide DIN No.'s. ITBA/PNL/F/271F/2024-25/1067698969(1), ITBA/PNL/F/271(1)(b)/2024-25/1067749495(1) ITBA/PNL/F/271(1)(c)/2024-25/1067860909(1), for the Assessment Year 2015 - 16 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.

I.A.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 06.04.2022, bearing DIN and Notice No.. ITBA/AST/S/148_1/2022-23/1042570041(1), by the 2nd Respondent, for the Assessment Year 2015 - 16; pending disposal of the above writ petition.

Counsel for the Petitioner : SRI A.V.A.SIVA KARTIKEYA

Counsel for the Respondents : SRI K.SUDHAKAR REDDY

W.P.NO: 32302 OF 2025

Between:

Mrs. Sridevi Gummadi, W/o. Mr. G. Ramarao, aged 55 years, Occ.. House wife, D.No. 5-6-673, SKD Nagar, Vanasthalipuram, Near Community Hall, Hayathnagar, Ranga Reddy District, Hyderabad - 500 070, Telangana.

.....PETITIONER

AND

1. The Income Tax Officer, Ward 9(1) Hyderabad, I.T. Tower, AC Guards. Masab Tank, Hyderabad - 500 004. Telangana.
2. 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.

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 by the 2nd Respondent, u/s 147 r/w/s Sec. 144 r/w/s 144B of the Income Tax Act, 1961, dated 02.12.2024, bearing DIN and Notice No.. ITBA/AST/S/147/2024-25/1070817057(1), for the Assessment Year 2020 - 21, and b. the orders passed by the 2ndRespondent, levying penalties u/s 272A(1)(d) and 271AAC(1) of the Income Tax Act, 1961, both dated 13.06.2025 and 18.06.2025, bearing DIN. ITBA/PNL/F/272A(1) (d)/2025-26/1077023619(1) ITBA/PNL/F/271AAC(1)/2025-26/1077185772(1), respectively, 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 to consequently set aside the same in the interests of justice.

I.A.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 31.03.2024, bearing DIN and Notice No.. ITBA/AST/S/148 1/2023-24/1063758847(1), by the 2nd Respondent, for the Assessment Year 2020 - 21, pending disposal of the above writ petition.

Counsel for the Petitioner : SRI A.V.A.SIVA KARTIKEYA
Counsel for the Respondents : SRI K.SUDHAKAR REDDY

W.P.NO:32326 OF 2025

Between:

Hari Dayal Prabhakar Rao Sakimalla, S/o. Prabhakar Rao Sakimalla, Aged about 64 years, Occupation ; Business, Wo. 3-6-136/A/B Flat No 104 Keerthi Sikhara Apartments, Himayath Nagar, Hyderaabd 500029 Telangana, India PAN.AEVPS0766A, 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, AC Guards, Masab Tank, Hyderabad.
3. Union of India, Ministry of Finance, North Block, New Delhi.
4. The Income Tax Officer, Ward4(1), Hyderabad I T TOWER, AC Guards, Masab Tank, Hyderabad, Telangana-500004.
5. 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 1st Respondent under section 148 Dated. 16.03.2024 vide DIN No. ITBA/AST/S/148 1/2023-24/1062752788(1)for the Assessment Year 2017-18and the consequential 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 25.03.2025, 144B of the Income-tax Act Date of Order 25.03.2025, DIN . ITBAJAST/S/147/2024-25/1075027084(1)for the Assessment Year 2017-18and all consequential proceedings pursuant thereto.

I.A.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 25.03.2025, DIN: ITBA/AST/S/147/2024-25/1075027084(1)for the Assessment Year 2017-18andstay of Demand notice under section 156 Dated: 25.03.2025 vide DIN No:ITBA/AST/S/156/2024-25/1075027131(1) for the Assessment Year 2017-18.

Counsel for the Petitioner : SRI THANNERU CHAITANYA KUMAR

Counsel for the Respondent Nos.1, 2 & 4 : Ms. BOKARO SAPNA REDDY (SENIOR SC INCOME TAX)

Counsel for the Respondent Nos.3 & 5 : SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

W.P.NO: 32446 OF 2025

Between:

Mohammed Abdul Khaleel, S/ o Abdul Rahman Mohammed, Aged. 54 years, Occ. Business, 1-24, Srikanth Colony Amagal, Mahaboob Nagar 509321, Telangana, BEOPM8338G.

.....PETITIONER

AND

1. Income Tax Officer, Ward 1, Mahabubanagar Income Tax Office, DEO Office Road, Mehboobnagar, Telangana, 509001.
2. The Principal Commissioner of Income Tax 4, Hyderabad IT Tower, AC Guards, Masab Tank, Hyderabad, Telangana, 500004.
3. The National Faceless Assessment Centre, Income Tax Department Ministry of Finance Govt. of India, New Delhi.
4. Union of India, Ministry of Finance, Rep. by its Secretary, 166- B North Block, New Delhi - 110 001.

.....RESPONDENTS

Petition Under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to (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 passing an Order u/s. 148A(d) dated 23.04.2022, Notice issued u/s. 148 dated 23.04.2022 calling for income for A.Y. 2015- 16, assessment order dated 24.02.2024 , and subsequent Order dated 21.06.2024 levying penalty against the Petitioner as illegal, arbitrary, bad in law and violative of Articles 14, 19 and 265 of the Constitution of India, (ii) Set aside the Order passed u/s. 148A(d) dated 23.04.2022 Notice issued u/s. 148 dated 23.04.2022, Notice issued u/s.148 dated 23.04.2022 calling for income for A.Y. 2015- 16, assessment order dated 24.02.2024, and subsequent Order dated 21.06.2024 levying penalty against the Petitioner and any consequent proceedings as lacking in jurisdiction and, (iii) Set aside the Order dated 24.02.2024 as reopening the case for assessment being bad in law and beyond limitation as alleged Income escaping assessment being below the threshold limit of Rs. 50 lakhs prescribed u/s 149(1) and therefore the proceedings and Order lacks jurisdiction.

I.A.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 Order u/s. 148A(d) dated 23.04.2022, Notice issued u/s. 148 of Income Tax Act, 1961 by Respondent No.1 dated 23.04.2022 calling for the return of income of the Petitioner for A.Y. 2015 -16 and assessment order dated 24.02.2024, subsequent Order dated 21.06.2024 levying penalty against the Petitioner and further stay all consequential proceedings initiated or contemplated by the Respondents.

Counsel for the Petitioner : SRI P.SOMA SHEKAR REDDY

Counsel for the Respondent Nos.1 to 3 : SRI K.SUDHAKAR REDDY (Sr SC FOR INCOME TAX)

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

W.P.NO: 32447 OF 2025

Between:

Ghouse Basha Syed, S/o Ahmed Basha Syed, Aged. 71 years, Occ.Retd. Employee, Syed Villa, Plot No 12, Gate No 2, Manikonda S.O, Manikonda (Jagir), K.V.Rangareddy, 500089, Telangana, India BIAPS7723K.

.....PETITIONER

AND

1. Income Tax Officer, Ward 14(1), Hyderabad Income Tax Towers, AC Guards, Masab Tank, Hyderabad, Telangana, 500004.
2. The Principal Commissioner Of Income Tax 1, Income Tax Towers, Masab Tank, Hyderabad, Telangana.
3. National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Government of India, New Delhi.
4. Union Of India Ministry Of Finance Rep By Its Secretary, 166-B North Block, New Delhi 110 001.
5. The Principal Commissioner of Income Tax 1, Hyderabad Income Tax Tower, AC Guards, Masab Tank, Hyderabad, Telangana, 500004.
6. The National Faceless Assessment Centre, Income Tax Department Ministry of Finance Govt. of India, New Delhi.
7. 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 passing an Order u/s. 148A(d) dated 21.04.2022, Notice issued u/s. 148 dated 21.04.2022 calling for income for A.Y. 2015-16, assessment order dated 26.02.2024, and subsequent orders as illegal, arbitrary, bad in law and violative of Articles 14, 19 and 265 of the Constitution of India(ii) Set aside the Order passed u/s.148A(d) dated 21/04/2024 Notice issued u/s. 148 dated 21/04/2022, Notice issued u/s.148 dated 21.04.2022 calling for income for A.Y. 2015-16, assessment order dated 26/02/2024, and subsequent orders and any consequent proceedings as lacking in jurisdiction.

I.A.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 Order u/s. 148A(d) dated 21.04.2022, Notice issued u/s. 148 of Income Tax Act, 1961 by Respondent No.1 dated 21.04.2022 calling for the return of income of the Petitioner for A.Y. 2015-16 and assessment order dated 26.02.2024, and further stay all consequential proceedings initiated or contemplated by the Respondents.

Counsel for the Petitioner : SRI P.SOMA SHEKAR REDDY

Counsel for the Respondent Nos.1 to 3, 5 & 6 : Ms BOKARO SAPNA REDDY (SENIOR SC INCOME TAX)

Counsel for the Respondent Nos.4 & 7 : SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

W.P.NO: 32475 OF 2025

Between:

Rajashekar Reddy Anthireddy, S/o. Achi Reddy Anthireddy Aged about 47 years, Occupation. Business, R/o. Hno.8-4-18/3 Davanpuri Colony, KarmanghatSaroornagar, Hyderabad 500035 Telangana, India PAN.AHXPA7026N, 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, AC Guards, Masab Tank, Hyderabad, Telangana.
3. Union of India, Ministry of Finance North Block, New Delhi.
4. The Income Tax Officer, Ward9(1), Hyderabad/ I T TOWER, AC Guards, Masab Tank, Hyderabad, Telangana-500004.
5. 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. 25/04/2022 vide DIN No. ITBA/AST/S/148_1/2022- 23/1042846476(1)for the Assessment Year 2018-19and 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 01/12/2023, DIN. ITBA/AST/S/147/2023-24/1058389517(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 144Bof the Income-tax Act. Date of Order 01/12/2023, DIN. ITBAJAST/S1147/2023-24/1058389517(1)for the Assessment Year 2018-19and all consequential proceedings pursuant thereto.

I.A.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 01.12.2023, DIN. ITBA/AST/S/147/2023-24/1058389517(1)for the Assessment Year 2018- 19andstay of Demand notice under section 156 Dated.

01.12.2023 vide DIN No.ITBA/AST/S/156/2023-24/1058389589(1) for the Assessment Year 2018- 19.

Counsel for the Petitioner : SRI M.PRANAY SAGAR

Counsel for the Respondent Nos.1, 2 & 4 : Ms BOKARO SAPNA REDDY

Counsel for the Respondent Nos.3 & 5 : SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

W.P.NO: 32672 OF 2025

Between:

M/s Primary Agriculture Co-Operative Society Limited, Beerpoor, R/o.Beerpur village, Sarangapur Mandal, Karimnagar District - 505 529, Telangana, Represenetd by its Chief Executive Officer, Mr. Ayyoru Thirupathi, S/o Mr. Anandhan.

.....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 2, Karimnagar, Income Tax Office, Aayakar Bhavan, Near Natraj Theater, Karimnagar - 505 001, Telangana.
3. The Principal Commissioner of Income Tax, Hyderabad - 2, Income Tax Office, 6-2-156/3, Subhash Nagar, Nizambad - 503 002, 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. a. the order passed u/s 147 r/w sec. 144 r/w/s 144B of the Income Tax Act,1961,dated11.03.2024, bearing DIN No.ITBA/AST/S/147/2023-24/1062369163(1), by the 1st Respondent, for the Assessment Year 2019 - 20 and b. the consequential penalties levied u/s. 272A(1)(d) and 271AAC(1) of the Income Tax Act, 1961 dated 30.06.2024 and 16.07.2024, by the 1st Respondent, vide DIN No's. ITBA/PNUF/271A(1)(d)/2024-25/1066274355(1) and ITBA/PNUF/271AAC(1)/2024-25/1066741213(1), for the Assessment Year 2019 - 20as 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.

I.A.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 27.03.2023, bearing DIN and Notice No.. ITBA/AST/S/148_1/2022- 23/1051404369(1), by the 2nd Respondent, for the Assessment Year 2019 - 20; pending disposal of the above writ petition.

Counsel for the Petitioner : SRI A.V.A.SIVA KARTIKEYA

Counsel for the Respondents : Ms. J.SUNITHA (SR SC FOR INCOM TAX)

W.P.NO: 32751 OF 2025

Between:

Hajira Haji Mukarram, D/o Late Mohammed Haji Mukarram, Aged about 27 years,Occupation Housewife, 12-1-944, Malllepaly, Gandhi Bhawan 5.0, Nampally, Hyderabad,Telangana-500001.

.....PETITIONER

AND

1. The Income Tax Officer Ward 7(1), Hyderabad,Signature Towers, Sy.No.6(P) of Kondapur, Sy.No.37(P) of Kothaguda, OPP. Botanical Gardens, Serlingampally, Ranga Reddy, Hyderabad, Telangana-500084.
2. The Principal Commissioner of Income Tax - 1, Hyderabad,I.T. Tower,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 proceedings u/s 148A(d) dt. 15/04/2024 bearing DINNo.ITBA/AST/F/148A/2024- 25/1064083749(1)and notice u/s 148 dt. 15/04/2024 bearing DIN No. ITBA/AST/S/1481/2024-25/1064085 076(1)issued by the JA0(15t respondent) instead of FAO(3rd respondent) for A.Y. 2020-21, as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural Justice.

I.A.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 u/s 148 dt. 15.04.2024 vide DIN No. ITBA/AST/S/148_1/2024- 25/1064085076(1) issued by the JA0(15t respondent) instead of FA0(3rd respondent) for A.Y. 2020-21, and may pass such other order(s) as the Hon'ble Court deems fit and proper in the interests of substantial justice, as otherwise the Petitioner would be put to irreparable loss and severe injury.

Counsel for the Petitioner : SRI DUNDU MANMOHAN

Counsel for the Respondents : Ms BOKARO SAPNA REDDY (SENIOR SC INCOME TAX)

W.P.NO: 32802 OF 2025

Between:

Bhagyamma Puram, D/o Chandra Reddy Chinchati, Aged About 63 years Occupation. House Wife, 5-57, Nallagandla, Near Shivalayam, Serilingampally, Hyderabad Telangana-500019.

.....PETITIONER

AND

1. The Income Tax Officer Ward 8(1), Signature Towers, Sy.No.6(P) of Kondapur, Sy.37(P) of Kothaguda, Opp. Botanical Gardens, Serlingampally (M),R.R.District, Hyderabad, Telangana-500084.
2. The Joint Commissioner of Income-tax, Range 8, Hyderabad, Signature Towers, Sy.No.6(P) of Kondapur, Sy.37(P) of Kothaguda, Opp. Botanical Gardens, Serlingampally (M), R.R.District, Hyderabad, Telangana-500084.

.....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.28/05/2025 vide DIN No. ITBA/AST/S/148 1/2025-26/1076511028(1) issued by the JA0(1st respondent) instead of Faceless Assessing Officer(FAO) for A.Y.2021-22, as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural Justice.

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I.A.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 u/s 148 dt.28/05/2025 vide DIN No. ITBA/AST/S/148_1/2025-26/1076511028(1) issued by the JAO(1st respondent) instead of Faceless Assessing Officer(FAO) for A.Y. 2021-22.

Counsel for the Petitioner : SRI DUNDU MANMOHAN

Counsel for the Respondents : Ms. J.SUNITHA (SR SC FOR INCOM TAX)

W.P.NO:32825 OF 2025

Between:

Ramesh Sabadu, S/o. Sabadu Narsi Reddy, age 38 Years, H.No.9-82, Kottavari Gudem Chandupatla, Nalgonda Telangana, 508211.

.....PETITIONER

AND

1. Assessment Unit, Income Tax Department, National e-Assessment Centre, New Delhi, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi-110003.
2. The Income Tax Officer, Nalgonda Income Tax Office, Near Rail Under Bridge.
3. The Principal Commissioner of Income Tax, A.C Guards Masab Tank, Telangana.
4. The Income Tax Officer, Ward-1, Nalgonda, Income Tax Office, Near Rail Under Bridge.
5. The Principal Commissioner of Income Tax-1, I.T Towers, A.C Guards, Masab Tank, Telangana-500028.

.....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 order or Direction, declaring that the order passed by the 2nd respondent under section 148(A)(d) of the income tax act 1961 dated 24.03.2023 bearing DIN No. ITBA/AST/F/148A/2022-23/1051244762(1) notice number for the assessment year 2019-20. as arbitrary, illegal, bad in law, void-ab-initio violative of principles of natural justice apart from being violative of article 14,19(1)(g) and 265 of the

Constitution of India and section 148A of the income tax Act, 1961 and to consequently set aside the same in the interest of Justice.

I.A.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 under section 148A(d) of the income tax Act,1961 dated 24.03.2023 bearing Din No ITBA/AST/F/148A/2022-23/1051244762(1) for the A.Y 2019-20., pending disposal of the above writ petition.

Counsel for the Petitioner : SRI V.V.S.ANKITH

Counsel for the Respondents : Ms BOKARO SAPNA REDDY (SENIOR SC INCOME TAX)

W.P.NO: 32983 OF 2025

Between:

Abdul Hafeez, S/o. Abdul Raheem, aged about 51 years, Occ ; Business, R/o. H.No. 9-109, Market Road, Kaiwakurthy, Mahabubnagar, Telangana – 509324.

.....PETITIONER

AND

1. The Principal Chief Commissioner, Income Tax, AP AND TS, AC Guards, Hyderabad, T.G.
2. Assessment Unit, National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp,Jawaharlal Nehru Stadium, Delhi-no 110003.
3. The Income Tax Officer, Ward 1, Mahabubnagar,Mahabubnagar, Telangana.
4. Assessment Unit, National Faceless Assessment Cent-e, Income Tax Department, Ministry 7inance, Room No. 401, 2nd Floor, E- Ramp, Jawaharlal Nehru stadium, Delhi - 110 003.
5. The Income Tax Officer, Ward- 1, Mahabubnagar, Mahabubnagar, 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 MANDAMUS, declaring the Orders dated 20-03-2023 with DIN and Notice No. 7-

EL L5T/F/148A/2022-23/1050964921(1) passed by the 3rd Respondent under section 148A (d) of the Income Tax Act,1961 for the Assessment year 2016-2017 as being illegal, arbitrary, Without jurisdiction, bad in Law and violative of CBDT Circular No. 18/2022 dated 29-03-2022 and provisions of Section 151A of the Act, consequently set aside the notice under section 148 dated 20-03-2023, Assessment Order dated 28-12-2023 with DIN. ITBA/ASTS/147/2023-24/1059138077(1) under section 147 r.w.s 144, 144B of the Income Tax Act, 1961 and penalty orders U/s. 271(1)(b) and u/s. 271 (1)(c) for Assessment year 2016-17.

I.A.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 It is further prayed that pending disposal of the above Writ Petition this Honorable Court may be pleased to stay the collection of tax and penalty demands raised by the 2nd respondent.

Counsel for the Petitioner : SRI M.MEHDI HUSSAIN

Counsel for the Respondents : Ms. J.SUNITHA (SR SC FOR INCOM TAX)

W.P.NO: 33002 OF 2025

Between:

Abdul Hafeez, S/o. Abdul Raheem, aged about 51 years, Occ. Business, R/o. H.No. 9-109, Market Road, Kalwakurthy, Mahabubnagar, Telangana - 509324.

.....PETITIONER

AND

1. The Principal Chief Commissioner, Income Tax, AP and TS, AC Guards, Hyderabad, T.G.
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 1, Mahabubnagar, Mahabubnagar, 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

MANDAMUS, declaring the Order dated 08/04/2022 with DIN and Notice No. ITBA/AST/F/148A/2022-23/1042657074(1) passed by the 3rd Respondent under section 148A (d) the Income Tax Act, 1961 for the Assessment year 2015-2016 as being illegal, arbitrary, Without jurisdiction, bad in Law and violative of CBDT Circular No. 18/2022 dated 29/03/2022 and provisions of Section 151A of the Act, consequently set aside the notice under section 148 dated 08/04/2022, Assessment Order dated 28/11/2023 with DIN. ITBA/AST/S/147/2023-24/1058248451(1) under section 147 r.w.s 144, 144B of the Income Tax Act, 1961 and penalty orders U/s. 271(1)(b), U/s. 271F and u/s. 271 (1)(c) for Assessment year 2015-16.

I.A.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 collection of tax and penalty demands raised by the 2nd respondent.

Counsel for the Petitioner : SRI M.MEHDI HUSSAIN

Counsel for the Respondents : Ms. J.SUNITHA (SR SC FOR INCOM TAX)

W.P.NO: 33004 OF 2025

Between:

Smt. Chittem Sucharita, D/o. Lakshmi Kanth Reddy Konda, Aged about 59 years, Occupation- House Wife, 8-2-293/82/J-III/509-K, Road No.86, Jubilee Hills, Hyderabad - 500033.

.....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), 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 12.03.2024 issued by 2nd Respondent under section 148 of the Act (with DIN and NOTICE No ITBA/AST/S/148 1/2023-24/1062485098(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 12.03.2024, the assessment order passed by 1st Respondent for asst. year 2017-18 under section 147 r.w.s 144 r.w.s 144B of the Act, dt.06.03.2025, penalty orders passed u/s.272A(1)(d) of the Act, dt.26.09.2025, u/s.270A of the Act, dt.26.09.2025 and u/s.271AAC(1) of the Act, dt.29.09.2025.

I.A.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 collection of tax & penalty demand raised by 1st Respondent for the Ay.2017-18.

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

Counsel for the Respondents : Ms. BOKARO SAPNA REDDY (SENIOR SC INCOME TAX)

W.P.NO: 33308 OF 2025

Between:

Sri Venkateswara Developers, Plot No.125, Unit No.111, Road No.11, Jubilee Hills, Hyderabad - 500038. Rep., by its Managing Partner, Sri R. Phanendra Kumar, S/o. Sri R. Surya Narayana 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 14(1), Hyderabad, I T Towers, AC Guards, Masab Tank, Hyderabad.
3. The Income Tax Officer, Ward -14(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 order passed by 2nd Respondent u/s.148A(d) of the Act, dt.22/04/2024 with DIN and Notice NoITBA/AST/F/148A/2024-25/1064265696(1) and the notice dated 22.04.2024 issued under section 148 of the Act with DIN and Notice NoITBA/AST/S/148 1/2024-25/1064266575(1) for the assessment year 2020-21, as being illegal, arbitrary and passed in gross violation of principles of natural justice without application of mind, and consequently set aside the same.

I.A.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 assessment & Penalty proceedings pursuant to issuance of 'notice by the 2nd Respondent u/s.148 of the Act, dt.22.04.2024 for the Ay.2020-21 with DIN & Notice No: ITBAJAST/S/148 1/2024-25/1064266575(1).

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

Counsel for the Respondents : Ms. BOKARO SAPNA REDDY (SENIOR SC INCOME TAX)

W.P.NO:33314 OF 2025

Between:

Mr. Syed Ikram Uddin, S/o. Syed Ameer Uddin, Aged About 48 Years, Occ Business, R/o. H.No. 17-3A-82, SRT Colony, Yakutpura. Hyderabad 500023.

.....PETITIONER

AND

1. Union of India, Ministry of Finance, Represented by its Secretary 166-B, North Block, New Delhi-110001.
2. Income Tax Office, Ward -91, Hyderabad , Aayakar Bhavan, Hyderabad-500004.
3. The Principal Commissioner of Income Tax VII, Hyderabad, IT Towers Masab Tank, Hyderabad, Telangana-500004.
4. The National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Govt of India, New Delhi.
5. Income Tax Office, Ward -9(1), Hyderabad, Aayakar Bhavan, Hyderabad-500004.
6. The Principal Commissioner of Income Tax-VII, Hyderabad, IT Towers Masab Tank, Hyderabad, Telangana-500004.

7. The National Faceless Assessment Centre. Income Tax Department.

.....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 21.03.2023 u/s 148A(d) bearing DIN Notice No. ITBA/AST/F/148A/2022- 23/1051029384(1) and a notice bearing DIN and Notice no. ITBA/AST/S/148 1/2022 23/1051220799(1) u/s. 148 of the said Act dated 24.03.2023 and Assessment order bearing DIN No. ITBA/AST/S/147/2023-24/1060288105(1) dated 30.01.2024 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 dated 21.03.2023 u/s 148A(d) bearing DIN Notice No. ITBA/AST/F/148A/2022-23/1051029384(1) and a notice bearing DIN and Notice no. ITBA/AST/S/148_1/2022 -23/1051220799(1) u/s. 148 of the said Act dated 24.03.2023 calling for the return of income of the Petitioner for AY 2016-17 and Assessment order bearing DIN No. ITBA/AST/S/147/202324/1060288105(1) dated 30.01.2024 any consequent proceedings as lacking in jurisdiction.

I.A: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 21.03.2023 u/s 148A(d) bearing DIN Notice No. ITBA/AST/F/148A/2022-23/1051029384 (1) issued by Respondent no.2 including all further proceedings pending disposal of the main writ petition.

Counsel for the Petitioner : M/s SNEHA ASTHANA

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

Counsel for the Respondent Nos.2 to 7 : SRI K.SUDHAKAR REDDY (Sr SC FOR INCOME TAX)

W.P.NO: 33326 OF 2025

Between:

Narmata Raju, S/o. N. Galaiah, Aged about 44 years, Occ ; Business, R/o 7-1-214/2/1 DK Road, Ameerpet, Sanjeev Reddy Nagar, Hyderabad, Telangana-500038.

.....PETITIONER

AND

1. The Union of India, Rep.by its secretary, Dep. Of Revenue, Ministry of Finance Income Tax Department, North block, New Delhi, 110001.
2. The Principal Chief Commissioner of Income Tax, AP and TS, 10th floor D-block, IT Towers AC Guard, Hyderabad.
3. The Income Tax Officer, Income Tax Office, Ward 6, Hyderabad.
4. The Assessment Unit, Income Tax Department, Hyderabad.
5. The Assessment Unit, Income Tax Department.,

.....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, by declaring the impugned proceeding of the 3rd Respondent the demand notice dt. 24/10/2025 and the orders of the 3rd Respondent dt.19/3/24 for A.Y. 2017-18 u/s 148A of the income Tax Act, 1961 vide Document Identification No_DIN.M3A/AST/F/148A/2023-24/1062920723(1) where in the transactions relating to the Assessment year 2017-18 apparently after more than 8 years, on the arbitrary directions of the 3rd respondent on mechanical and the formal approval granted by the 2nd respondent and all the proceedings issued by the respondent No.3 without jurisdiction and thus the order passed u/s 148, 148A, 142(1), 144, 156 of the Income Tax Act,1961 and the subsequent Assessment order under section 147 read with 144 B of the income Tax Act dt 25/02/2025, including the proceedings u/s 274 and 272 A (1) (d), 280A which are in violation of principles of natural justice, illegal, arbitrary, unconstitutional, without jurisdiction, in violation of section 151(A), consequent to the order passed u/s 148A(b) dt. 19/03/2024 vide DIN No. ITBA/AST/F/148A/2023-24/1062920723(1), issued by the 3rd respondent instead of FAO (4th respondent) and all the consequent proceedings including the proceedings under section 270A of Respondent No.4 initiating penalty proceedings as void, illegal, arbitrary, without jurisdiction violative of principles of natural justice and contrary to the Income-tax Act as the same are illegal, arbitrary, unconstitutional and violative of principles of natural justice and direct the respondents to drop the proceedings initiated u/s 148A(b) and all further acts and notices under the Act.

I.A.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 proceedings dt. 24.10.2025 DIN letter No. IT13A/RCV /F/17/2025¬26/1081984674(1) issued by the Respondent No.3 including the assessment order dt. 25/02/2025 DIN No. ITBA/AST/S/147/2024-25/1073709240(1) passed by the Respondent No.4 pending disposal of the writ petition in the interests of substantial justice, as otherwise the Petitioner would be put to irreparable loss and severe injury. pending disposal of the above writ petition.

Counsel for the Petitioner : SRI V.GOPALA RAO AMANCHARLA

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

Counsel for the Respondent Nos.2 to 5 : SRI K.SUDHAKAR REDDY (Sr SC FOR INCOME TAX)

W.P.NO: 33630 OF 2025

Between:

Harikrishna Choudary Popuri, S/o Popuri Yedukondalu Choudary, Aged. 40 years, Occ. Business, R/o Plot No 7 Christian Colony , Hastinapuram, East Vanasthalipuram Hyderabad 500070, Telangana, India BDQPP0528Q.

.....PETITIONER

AND

1. Income Tax Officer, Ward 9(1), Hyderabad Income Tax Towers, AC Guards, Masab Tank, Hyderabad, Telangana, 500004.
2. The Principal Commissioner of Income Tax 4, Hyderabad, IT Tower, AC Guards, Masab Tank,Hyderabad, Telangana, 500004.
3. The National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Govt. of India, New Delhi.
4. Union Of India Ministry Of Finance, Rep By Its Secretary, 166-B North Block, New Delhi 110 001.

5. The Principal Commissioner of Income Tax 4, Hyderabad, IT Tower, AC Guards, Masab Tank, Hyderabad, Telangana, 500004.
6. The National Faceless Assessment Centre, Income Tax Department Ministry of Finance Govt. of India, New Delhi.
7. 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 passing an Order u/s. 148A(d) dated 22.03.2023, Notice issued u/s.148 dated 25.03.2023 calling for income for A.Y. 2016-17, assessment order dated 19.03.2024 as illegal, arbitrary, bad in law and violative of Articles 14, 19 and 265 of the Constitution of India, and (ii) Set aside the Order passed u/s. 148A(d) dated 22.03.2023, Notice issued u/s. 148 dated 25.03.2023calling for income for A.Y. 2016-17, assessment order dated 19.03.2024 and any consequent proceedings as lacking in jurisdiction, and (iii) Set aside the Order dated 19.03.2024 as reopening the case for assessment being bad in law and beyond limitation as alleged Income escaping assessment being below the threshold limit of Rs. 50 lakhs prescribed u/s 149(1) and therefore the proceedings and the Order lacks jurisdiction.

I.A.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 Order u/s. 148A(d) dated 22.03.2023, Notice issued u/s. 148 of Income Tax Act, 1961 by Respondent No.1 dated 25.03.2023 calling for the return of income of the Petitioner for A.Y. 2016-17 and assessment order dated 19.03.2024, and further stay all consequential proceedings initiated or contemplated by the Respondents.

Counsel for the Petitioner : SRI P.SOMA SHEKAR REDDY

Counsel for the Respondent Nos.1 to 3, 5 & 6 : SRI K.SUDHAKAR REDDY (Sr SC FOR INCOME TAX)

Counsel for the Respondent Nos.4 & 7 : SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

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W.P.NO: 33712 OF 2025

Between:

Sri Aditya Krishna Boothpur, S/o. Sri Madhukar Rao Boothpur, Aged about 36 years, Occupation Private Service, Permanent Address 14117, Meadow Ln, Naperville, IL, USA. Present/Temporary Address Flat No.401, Udaya Crysta, Jawaharnagar, Golkonda X Roads, Hyderabad -500020.

.....PETITIONER

AND

The Income Tax Officer (Int Taxn)-1, Aayakar Bhavan, Basheerbagh, Hyderabad - 500004.

.....RESPONDENT

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 31.03.2024 issued by Respondent under section 148 of the Act with DIN and Notice No.ITBA/AST/S/148 1/2023-24/1063737351(1) and the assessment order passed u/s.147 rws 144C(13) of the Act, dated 10.10.2025 as being passed 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 issued by the Respondent under section 148 dated 31.03.2024 and the assessment order passed under section 147 r.w.s 144C(13) of the Act dated 10.10.2025 for asst. year 2020-21.

I.A.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 collection of tax raised by Respondent and all consequential pending penalty proceedings for the Ay.2020-21.

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

Counsel for the Respondents : SRI VIJHAY K.PUNNA (SENIOR SC FOR ITD)

W.P.NO: 30477 OF 2025

Between:

Mr. Sai Kumar Palle, S/o. Mr. Laxmi Narsaiah Palli, aged 45years, Occ Business, R/o.3-8, Mentrajpally Dichpally, Nizamabad - 503175, Telangana, India.

.....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 Chief Commissioner of Income Tax, 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. 144B of the Income Tax Act, 1961, dated 19.02.2025, bearing DIN. ITBA/AST/S/147/2024- 25/1073455007(1), 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 86 Sec. 148A of the Income Tax Act, 1961, and consequently set aside the same in the interests of justice.

I.A.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 u/s 148 of the Act, dated 22.03.2024, issued by the 2nd Respondent, vide DIN and Notice ITBA/AST/S/148 1/2023- 24/1063135142(1), for the Assessment Year 2017- 18, pending disposal of the above writ petition.

Counsel for the Petitioner : SRI AKSHAY MANTRI

Counsel for the Respondents : Ms. BOKARO SAPNA REDDY (SENIOR SC INCOME TAX)

W.P.NO: 30558 OF 2025

Between:

1. Bharti Agarwal, W/o. Sri Pradeep Kumar, Aged about 55 years, R/o. 8-2-626/2, Sri Krishna House, Road No.10, Banjara Hills, Hyderabad- 500034.
2. The Assistant Commissioner of Income Tax, Circle 3(1), Signature Towers, Sy.No.6(P) of Kondapur, Sy.37(P) of Kothaguda, Opp. Botanical Gardens, Serilingampally (M), R.R. District, Hyderabad-500084.

.....PETITIONERS

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 Assistant Commissioner of Income Tax, Circle 31, Signature Towers,Sy.No.6P of Kondapur, Sy.37P of Kothaguda, Opp. Botanical Gardens, Serilingampally M, R.R. District, Hyderabad-500084.
3. Union of India, Ministry of Finance, Rep. by its Secretary,166-8, North Block, New Delhi 11001.
4. Union of India, Ministry of Finance, Rep. by its Secretary, 166-B, North Block, New Delhi 11001.
5. The Assistant Commissioner of Income Tax, Circle 3(1), Signature Towers, Sy.No.6(P) of Kondapur, Sy.37(P) of Kothaguda, Opp. Botanical Gardens, Serilingampally (M), R.R. District, Hyderabad-500084.
6. Union of India, Ministry of Finance, Rep. by its Secretary, 166-B, North Block, New Delhi 11001.

.....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 declaring that a. The order passed by 2nd Respondent u/s.148A(d) of the Act, dt.30.06.2025 with DIN and Notice No ITBA/AST/F/148A/2025-26/1078026679(1) and the notice dated 30.06.2025 issued under section 148 of the Act with DIN And Notice No ITBA/AST/S/1481/2025-26/1078030586(1) for the assessment year 2019-20, as being illegal, arbitrary and passed in gross violation of principles of natural justice without application of mind. b. Consequently set aside the order passed by 2nd Respondent u/s.148A(d) of the Act, dt.30.06.2025 with DIN and Notice No ITBA/AST/F/148A/2025-26/1078026679(1) and the notice dated 30.06.2025 issued under section 148 of the Act with DIN and Notice No ITBA/AST/S/148_1/2025-26/1078030586(1) for the assessment year 2019-20.

I.A.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 notice issued by the 2nd Respondent u/s.148 of the Act, dt.30.06.2025 for the assessment year 2019-20 with DIN & Notice No: ITBA/AST/S/148_1/2025-26/1078030586(1), pending disposal of the writ petition.

I.A.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 all further proceedings arising out of the notice issued by the 2nd Respondent u/s.148 of the Act, dt.30.06.2025 for the assessment year 2019-20 with DIN & Notice No: ITBA/AST/S/148_1/2025-26/1078030586(1), pending disposal of the writ petition.

Counsel for the Petitioner : SRI CHOKKAPU NEELA ACHYUTH

Counsel for the Respondent Nos.1, 2 & 5 : Ms BOKARO SAPNA REDDY (SENIOR SC INCOME TAX)

Counsel for the Respondent Nos.3, 4 & 6 : SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

WRIT PETITION NO: 30587 OF 2025

Between:

Sri krishna Exim LLP, 8-2-626/2, Road No.10, Khairatabad, Hyderabad - 500034, Telangana. Rep. by its Designated Partner, Sri Pradeep Kumar, S/o. Sri Shiv Charan.

.....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 Assistant Commissioner of Income Tax, Circle 3(1), Signature Towers, Sy.No.6(P) of Kondapur, Sy.37(P) of Kothaguda, Opp. Botanical Gardens, Serilingampally (M), R.R. District, Hyderabad-500084.

3. Union of India, Ministry of Finance, Rep. by its Secretary, 166-B, North Block, New Delhi 11001.

.....**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 declaring that- a. The order passed by 2nd Respondent u/s.148A(d) of the Act, dt.27.06.2025 with DIN and Notice No- ITBA/AST/F/148A/2025-26/1077930697(1) and the notice dated 27.06.2025 issued under section 148 of the Act with DIN and Notice No- ITBA/AST/S/148_1/2025-26/1077931178(1) for the assessment year 2019-20, as being illegal, arbitrary and passed in gross violation of principles of natural justice without application of mind. b. Consequently set aside the order passed by 2nd Respondent u/s.148A(d) of the Act, dt.27.06.2025 with DIN and Notice No- ITBA/AST/F/148A/2025-26/1077930697(1) and the notice dated 27.06.2025 issued under section 148 of the Act with DIN and Notice No- ITBA/AST/S/148_1/2025-26/1077931178(1) for the assessment year 2019-20.

I.A.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 notice issued by the 2nd Respondent u/s.148 of the Act, dt.27.06.2025 for the assessment year 2019-20 with DIN and Notice No- ITBA/AST/S/148_1/2025-26/1077931178(1), pending disposal of the writ petition.

I.A.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 all further proceedings arising out of the notice issued by the 2nd Respondent u/s.148 of the Act, dt.27.06.2025 for the assessment year 2019-20 with DIN and Notice No- ITBA/AST/S/148_1/2025-26/1077931178(1), pending disposal of the writ petition.

Counsel for the Petitioner : SRI CHOKKAPU NEELA ACHYUTH

Counsel for the Respondent Nos.1 & 2 : Ms BOKARO SAPNA REDDY (SENIOR SC INCOME TAX)

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

W.P.NO: 30601 OF 2025

Between:

Shesha Chary Darbhashynam, S/o Krishnama Chary Darbhashynam, Aged 60 years Occ. Business R/ o. H.N0.2-20-4/1/A/2 Sai Ram Nagar Colony, Uppal, Hyderabad-500039, Telangana, India BGDPD8634F.

.....PETITIONER

AND

1. Income Tax Officer, Ward 15 (1) Hyderabad IT Tower, AC Guards, Masab Tank, Hyderabad, Andhra Pradesh, 500004.
2. The Principal Commissioner Of Income Tax 4, Income Tax Towers, Masab Tank, Hyderabad, Telangana - 500 004.
3. National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Government of India, New Delhi.
4. Union Of India Ministry Of Finance, Rep By Its Secretary, 166-B North Block, New Delhi 110 001.
5. The Principal Commissioner of Income Tax 4, Hyderabad IT Tower, AC Guards, Masab Tank, Hyderabad, Andhra Pradesh, 500004.
6. The National Faceless Assessment Centre, Income Tax Department Ministry of Finance Govt. of India, New Delhi.
7. 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 passing an Order dated 07/04/2022 u/s.148A(d) and Notice u/s. 148 dated 07/04/2022 calling for income for A.Y. 2015-16as illegal, arbitrary, bad in law and violative of Articles 14, 19 and 265 of the Constitution of India (ii)Set aside the Order u/s.148A(d) dated 07/04/2022 and Notice issued u/s.148 of Income Tax Act,1961 by Respondent No.1 dated 07/04/2022 calling for the return of income of the Petitioner for A.Y. 2015-16and any consequent proceedings as lacking in jurisdiction and Set aside and quash the assessment order dated 05.03.2024 against the Petitioner for the A.Y. 2015-16on grounds of lack of jurisdiction of the Assessing Officer to proceed and pass order after concluding that the Income escaping Assessment is less than Rs.50 lakhs in view of the limitation imposed under Section 149(1)(b) of the Income Tax Act,1961 (iii)Quash the assessment order dated 05/03/2024 as the basis of initiation of proceedings itself are on wrong factual basis and on erroneous assumptions as brought out by the AO in the order itself.

I.A.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 Order u/s. 148A(d) dated 07/04/2022 and Notice issued u/s.148 of Income Tax Act,1961 by Respondent No.1 dated 07.04.2022 calling for the return of income of the Petitioner for A.Y. 2015-16 and assessment order dated 05.03.2024, and further stay all consequential proceedings initiated or contemplated by the Respondents.

Counsel for the Petitioner : SRI P.SOMA SHEKAR REDDY

Counsel for the Respondent Nos.1 to 3, 5 & 6 : SRI K.SUDHAKAR REDDY

Counsel for the Respondent Nos.4 & 7 : SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

W.P.NO: 30602 OF 2025

Between:

Mr. Syed Mujeeb Quadri, S/o. Mr. Syed Sanaullah Quadri, Aged about 59 years, Occupation- Business, H.No.5-64/13, Surya Nagar Colony, Old Alwal, Secunderabad 500010, Telangana, India.

.....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. Income Tax Officer, Ward 15(1), Hyderabad, I.T. Towers, A.C. Guards, Masabtank, Hyderabad.
3. Income Tax Officer, Ward -15(1), I.T. Towers, A.C. Guards, 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 issue a writ, order or direction more particularly in the nature of a writ of Mandamus declaring- (i)the order passed under Section 148A(d) of the Act dated 23-04-2022 bearing DIN No. ITBAJAST/F/148A/2022-23/1042828660(1)- (ii)the consequent notice dated 23-04-2022 bearing DIN No. ITBA/AST/S/148 1/2022-23/1042829863(1) issued u/s. 148 of the Act for the Assessment Year 2018-19 by the 2nd Respondent as being without jurisdiction, arbitrary, illegal, bad in law, void ab initio, apart from being violative of provisions of the Income Tax Act and violative of Article 14 of the Constitution of India and consequently set aside (iii)the re-assessment order dated 30-01-2024 bearing DIN No. ITBA/AST/S/147/2023-24/1060250653(1) passed by the 1st Respondent under section 147 r.w.s 144 r.w.s. 144B of the Act for the Asst. Year 2018-19 (iv) and the consequent penalty orders dated 22-07-2024 and 24-07-2024 bearing DIN No. ITBA/PNL/F/272A(1)(d)/2024-25/1066884434(1) and DIN No. ITBA/PNL/F/271AAC(1)/2024-25/1066997003 passed under sections 272A(1)(d) and 271AAC(1) of the Act.

I.A.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 stay of collection of taxes pursuant to the reassessment & penalty orderspassed by the 1st Respondent for the Asst. Year 2018-19.

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

Counsel for the Respondents : SRI K.SUDHAKAR REDDY (Sr SC FOR INCOME TAX)

W.P.NO: 30667 OF 2025

Between:

Nedunoori Paramesh, S/o Kanthaiah Nedunoori Aged about 67 years, Occ.Business, R/o. H.No.6-24 Ramnagar Colony , Near New Bus Stand BhudanPochampally(V and M) Nalgonda 508284, Telangana ARGPP8853M.

.....PETITIONER

AND

1. Income Tax Officer, Ward 9 (1), Hyderabad, IT Tower, AC Guards, Masab Tank, Hyderabad, 500004.
2. The Principal Commissioner Of Income Tax 4, Income Tax Towers, Masab Tank, Hyderabad, Telangana - 500 004.
3. National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Government of India, New Delhi.
4. Union Of India Ministry Of Finance Rep By Its Secretary, 166-B North Block, New Delhi 110 001.
5. The Principal Commissioner of Income Tax 4, Hyderabad 10th Floor, C Block, IT Towers, AC Guards, Hyderabad-500 004.
6. The National Faceless Assessment Centre, Income Tax Department Ministry of Finance Govt. of India, New Delhi.
7. 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 passing an Order u/s. 148A(d)dated 20.04.2024 and Notice u/s. 148 dated 22.04.2024calling for income for A.Y. 2017-18 as illegal, arbitrary, bad in law and violative of Articles 14, 19 and 265 of the Constitution of India. (ii)Set aside the Order dated 20.04.2024 u/s. 148A(d) and Notice issued by Respondent No.1 u/s. 148 of Income Tax Act, 1961 dated 22.04.2024 calling for the return of income of the Petitioner for A.Y. 2017-18 and any consequent proceedings as lacking in jurisdiction.

I.A.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 the Order u/s. 148A(d) dated 20.04.2024 and Notice u/s. 148 dated 22.04.2024 calling for income for A.Y. 2017-18, and further stay all consequential proceedings initiated or contemplated by the Respondents.

Counsel for the Petitioner : SRI P.SOMA SHEKAR REDDY

Counsel for the Respondent Nos.1 to 3, 5 & 6 : SRI K.SUDHAKAR REDDY

Counsel for the Respondent Nos.4 & 7 : SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

WRIT PETITION NO: 30689 OF 2025

Between:

1. Shiv Charan, S/o. Late Mahaveer Pershad, Aged 84 years, R/o. 8-2-626/2, Sri Krishna House, Road No.10, Banjara Hills, Hyderabad - 500034, Telangana.

...PETITIONER(S)

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 Assistant Commissioner of Income Tax, Opp. Botanical Gardens, Serilingampally (M), R.R. District, Hyderabad
3. Union of India, Rep. by its Secretary, 166 B, North Block, New Delh
4. The Assistant Commissioner of Income Tax, Circle 3(1), Signature Towers, Sy.No.6(P) of Kondapur, Sy.37(P) of Kothaguda, Opp. Botanical Gardens, Serilingampally (M), R.R. District, Hyderabad-500084.
5. Union of India, Ministry of Finance, Rep. by its Secretary, 166-B, North Block, New Delhi 11001.

...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 declaring that. a. The order passed by 2nd Respondent u/s.148A(d) of the Act, dt.28.06.2025 with DIN and Notice No. ITBA/AST/F/148A/2025-26/1077974522(1) and the notice dated 28.06.2025 issued under section 148 of the Act with DIN and Notice No. ITBA/AST/S/148 1/2025-26/1077974563(1) for the assessment year 2020-21, as being illegal, arbitrary and passed in gross violation of principles of natural justice without application of mind. b. Consequently set aside the order passed by 2nd Respondent u/s.148A(d) of the Act, dt.28.06.2025 with DIN and Notice No. ITBA/AST/F/148A/2025-26/1077974522(1) and the notice dated 28.06.2025 issued under section 148 of the Act with DIN and Notice No. ITBA/AST/S/148 -1/2025-26/1077974563(1) for the assessment year 2020-21.

I.A.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 all further proceedings arising out of the notice issued by the 2nd Respondent u/s.148 of the Act, dt.28.06.2025 for the assessment year 2020-21 with DIN and Notice No. TTBA/AST/S/148-1/2025-26/1077974563(1) pending disposal of the writ petition

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 pleased to suspend the operation of the notice issued by the 2nd Respondent u/s.148 of the Act, dt.28.06.2025 for the assessment year 2020-21 with DIN and Notice No. ITBA/AST/S/148 1/2025-26/1077974563(1) pending disposal of the writ petition.

Counsel for the Petitioner : SRI APPASANI RAM DHEERAJ

Counsel for the Respondent Nos.1, 2 & 4 : SRI K.SUDHAKAR REDDY

Counsel for the Respondent Nos.3 & 5 : SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

W.P.NO: 30704 OF 2025

Between:

RAFATH BINTH FAREED, W/o. NISHATH AHMED, Aged about 46 years, Occupation Business, R/o 8-1-284/0U/638, OU Colony Shaikpet, Hyderabad 500008, Telangana, India PANACWPF8249A, 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-Rainp, Jawaharlal Nehru Stadium, Delhi -110 003.
2. The Income Tax Officer, Ward14(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.

4. The Income Tax Officer, Ward14(1), Hyderabad I T TOWER, AC Guards, Masab Tank, 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 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 28.03.2024 vide DIN No ITBA/AST/S/148.1/2023-24/1063558072(1)for the Assessment Year 2017-18and the consequential order passed by the 1st respondent u/s. 147 read with section 14413 of the Income-tax Act Date of Order 17.01.2025, DIN ITBA/AST/S/147/2024-25/1072293447(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 read with section 144B of the Income-tax Act Date of Order 17.01.2025, DIN ITBA/AST/S/147/2024-25/1072293447(1)for the Assessment Year 2017- 18and all consequential proceedings pursuant thereto.

I.A.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 read with section 144B of the Income-tax Act Date of Order 17.01.2025, DIN ITBA/AST/S/147/2024-25/1072293447(1)for the Assessment Year 2017- 18andstay of Demand notice under section 156 Dated 17.01.2025 vide DIN NoITBA/AST/S/156/2024-25/1072293584(1) for the Assessment Year 2017-18.

Counsel for the Petitioner : SRI THANNERU CHAITANYA KUMAR

Counsel for the Respondent Nos.1, 2 & 4 : Ms BOKARO SAPNA REDDY (SENIOR SC INCOME TAX)

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

W.P.NO: 30718 OF 2025

Between:

Sri Krishna Jewellers Private Limited, 8-2-626/2, Sri Krishna House, Road No.10, Banjara Hills, Hyderabad - 500034, Telangana. Rep. by its Managing Director, Sri Pradeep Kumar, S/o. Sri Shiv Charan.

.....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 Assistant Commissioner of Income Tax, Botanical Gardens Serilingampally M R.R. District, Hyderabad.
3. Union of India, North Block, New Delhi.
4. The Assistant Commissioner of Income Tax, Circle 3(1), Signature Towers, Sy.No.6(P) of Kondapur, Sy.37(P) of Kothaguda, Opp. Botanical Gardens, Serilingampally (M), R.R. District, Hyderabad-500084.
5. Union of India, Ministry of Finance, Rep. by its Secretary, 166-B, North Block, New Delhi 11001.

.....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 declaring that a. The order passed by 2nd Respondent u/s.148A(d) of the Act, dt.28/06/2025 with DIN and Notice No ITBA/AST/F/148A/2025-26/1077974618(1) and the notice dated 28.06.2025 issued under section 148 of the Act with DIN and Notice No ITBA/AST/S/148_1/2025-26/1077974637(1) for the assessment year 2020-21, as being illegal, arbitrary and passed in gross violation of principles of natural justice without application of mind. b. Consequently set aside the order passed by 2nd Respondent u/s.148A(d) of the Act, dt.28.06.2025 with DIN and Notice No ITBA/AST/F/148A/2025-26/1077974618(1) and the notice dated 28.06.2025 issued under section 148 of the Act with DIN and Notice No ITBA/AST/S/148_1/2025-26/1077974637(1) for the assessment year 2020-21.

I.A.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 notice issued by the 2nd Respondent u/s.148 of the Act, dt.28.06.2025 for the assessment year 2020-21 with DIN & Notice No: ITBA/AST/S/148_1/2025-26/1077974637(1), pending disposal of the writ petition.

I.A.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 all further proceedings arising out of the notice issued by the 2nd Respondent u/s.148 of the Act, dt.28.06.2025 for the assessment year 2020-21 with DIN & Notice No: ITBA/AST/S/148_1/2025- 26/1077974637(1), pending disposal of the writ petition.

Counsel for the Petitioner : SRI APPASANI RAM DHEERAJ

Counsel for the Respondent Nos.1, 2 & 4 : Ms BOKARO SAPNA REDDY (SENIOR SC INCOME TAX)

Counsel for the Respondent Nos.3 & 5 : SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

W.P.NO:30737 OF 2025

Between:

Gaddam Neeraj Rajasree, D/o D. Seshagiri Rao, Aged about 63 years, Occupation ; Home-maker / R/o House No.2-1-222/C Flat No. 201, Kranj Residency, Old Nallakunta, Hyderabad, Telangana.– 500044.

.....PETITIONER

AND

1. Union of India, Ministry of Finance, Income Tax Department, New Delhi - 100 011.
2. The Office of Commissioner, Ineome Tax Department,Ministry of Finance,Government of India,New Delhi - 100 011.
3. Office of the Income Tax Officer, Ward 41, Hyderabad IT Towers, AC Guards, Masab Tank,HyderaDad - 500 004.

4 The National Faceless Assessment Center, Income Tax Department, Ministry of Finance, Government of India, New Delhi - 100 011.

5. The Office of Commissioner, Income Tax Department, Ministry of Finance, Government of India, New Delhi - 100 011.

6. Office of the Income Tax Officer, Ward 4(1), Hyderabad IT Towers, AC Guards, Masab Tank, Hyderabad - 500 004.

7. 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 29.03.2024 bearing DIN and Notice No. ITBA/AST/ S/148 1/2023-24/1063607682(1) for the Assessment Year 2020 - 21, issued under Section 148 of the Income Tax Act, 1961,(ii) Impugned Order dated 04.03.2025 bearing DIN No. ITBA/ AST//147/2024-25/1073963419(1)for the Assessment Year 2020 - 21,issued under Section 147 read with section 144 of the Income Tax Act, 1961, as being illegal and in violation of applicable law, and consequently set-aside consequent/subsequent notices/orders/penalties 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 and Order dated 29.03.2024 and 04.03.2025.

I.A.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 dispense with the filing of certified copy of (i) Impugned Notice A dated 29.03.2024 bearing DIN and Notice No. ITBA/AST/S/ 148 1/2023-24/ 1063607682(1) for the Assessment Year 2020 - 21, issued under Section 148 and (ii) Impugned Order B dated 04.03.2025 bearing DIN and Notice No. ITBA/AST/S/147/2024-25/1073963419(1)for the Assessment Year 2020 -21,issued under Section 147 read with Section 144 and Section 144B of the Income Tax Act, 1961.

I.A.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 Order dated 04.03.2025 bearing DIN No. ITBA/AST/S/147/2024-25/1073963419(1)for the Assessment Year 2020 - 21, issued by the 3rdRespondent under Section 147 read with section 144 of the Income Tax Act, 1961 including all consequent/subsequent notices/orders/penalties, in the interest of justice.

I.A.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 Order dated 04.03.2025bearing DIN No.ITBA/AST/S/147/2024-25/1073963419(1)for the Assessment Year 2020 - 21, issued by the 3rdRespondent under Section 147 read with section 144 of the Income Tax Act, 1961 including all consequent/subsequent notices/orders/penalties, 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 Nos.2 to 7: SRI K.SUDHAKAR REDDY

W.P.NO:30739 OF 2025

Between:

Narsamamba Vasamsetty, W/o Satyanarayana VVV, Rep. by GPA Holder -Guttula Manikanth, Aged about 59 years, Occupation ; Pvt Plot No. 36, Star Balaji Nivas, Flat No. 301, Ashok Nagar, Hyderabad - 500020.

.....PETITIONER

AND

1. The Income Tax Officer Ward 4(1), Hyderabad,IT Towers,A.C. Guards, Masab tank, Hyderabad, Telangana-500004.
2. The Principal Commissioner of Income Tax-1, Hyderabad, IT Towers,A.C. 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 Assessment Order dt. 03.02.2025passed by the 3rdrespondent u/s 147 r.w.s 144/144B of the Income-tax Act for A.Y. 2020-21 vide DIN No. ITBA/AST/S/147/2024-25/1072831718(1), consequent to the order passed u/s 148A(d) dt.11.03.2024 vide DIN No. ITBA/AST/F/148A/2023-24/1062359278(1) and the notice u/s.148 dt.12.03.2024 vide DIN No. TBA/AST/S/148_1/2023-24/1062466478(1), issued by the JAO(Ist respondent) instead of FA0(3rd respondent), and consequential penalty orders passed videorder u/s 272A(1)(d)of the Act dt. 22.08.2025 and order u/s 271AAC(1) of the Act dt. 22.08.2025 as void,illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural Justice.

I.A.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. 03.02.2025passed by the 3rdrespondent u/s 147 r.w.s 144/144B of the Income-tax Act for A.Y. 2020-21 vide DIN No. ITBA/AST/S/147/2024-25/1072831718(1),and may pass such other order(s) as the Hon'ble Court deems fit and proper in the interests of substantial justice, as otherwise the Petitioner would be put to irreparable loss and severe injury.

Counsel for the Petitioner : SRI DUNDU MANMOHAN

Counsel for the Respondents : Ms BOKARO SAPNA REDDY (SENIOR SC INCOME TAX)

W.P.NO: 30752 OF 2025

Between:

Rani Cheruku, C/o Narayana Musani, Aged about 53 years Occupation. Home-maker R/o 5-97 Santosh Nagar, Chattanpally Farooqnagar, Mahabubnagar- 509216.

.....PETITIONER

AND

1. Union of India, Ministry of Finance, Income Tax Department, New Delhi - 100 011.
2. The Office of Commissioner, Ineome Tax Department, Ministry of Finance, Government of India, New Delhi - 100 011.
3. Office of the Income Tax Officer, Ward 1 Mahoobnagar, DEO Office Road, Mahoobnagar, Hyderabad - 509001.
4. The National Faceless Assessment Center, Income Tax Department, Ministry of Finance, Government of India, New Delhi - 100 011.
5. The Office of Commissioner, Income Tax Department, Ministry of Finance, Government of India, New Delhi - 100 011.
6. Office of the Income Tax Officer, Ward 1, Mahoobnagar, DEO Office Road, Mahoobnagar, Hyderabad - 509001. Ph. 08542- 222474.
7. 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 Order dated 30.03.2024 bearing DIN and Notice No. ITB/AST/F/148A/2023-24/1063733908(1)for the Assessment Year 2020 - 21, issued under Section 148A(d) of the Income Tax Act,1961 (ii) Impugned Notice dated 31/03/2024 bearing DIN No. ITBA/AST/S/148 1/2023-24/1063746075(1)for the Assessment Year 2020 - 21,issued under Section 148 of the Income Tax Act,1961 and (iii)Impugned Order dated 14/02/2025bearing DIN and Notice NoITBA/AST/S/147/2024-25/1073281125(1) issued under section 147 read with section 144 of the Income Tax Act,1961 as being illegal and in violation of applicable law and consequently set-aside all consequent/ subsequent notices/orders/penalties 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 and Order dated 31/03/2024 and 14/02/2025.

I.A.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 dispense with the filing of certified copy of (i) Impugned Order A dated 30.03.2024 bearing DIN and Notice No. ITBA/AST/F/148A/2023-24/1063733908(1) for the Assessment Year 2020 - 21,issued under Section 148A(d) of the Income Tax Act, 1961; (ii) Impugned Notice B dated 31.03.2024 bearing DIN and Notice No. ITBA/AST/S/148_1/2023-24/1063746075(1) for the Assessment Year 2020 - 21, issued under Section 148 and (iii) Impugned Order C dated 14.02.2025 bearing DIN and Notice No. ITBA/AST/S/147/2024-25/1073281125(1)for the Assessment Year 2020 - 21,issued under Section 147 read with Section 144 and Section 144B of the Income Tax Act, 1961.

I.A.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 Order dated 14.02.2025 bearing DIN No. ITBA/AST/S/147/2024-25/1073281125(1)for the Assessment Year 2020 - 21, issued by the 3rdRespondent under Section 147 read with section 144 of the Income Tax Act, 1961 including all consequent/subsequent notices/orders/penalties, in the interest of justice.

I.A.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 Order dated 14.02.2025bearing DIN No. ITBA/AST/S/147/2024-25/1073281125(1)for the Assessment Year 2020 - 21, issued by the 3rdRespondent under Section 147 read with section 144 of the Income Tax Act, 1961 including all consequent/subsequent notices/orders/penalties, 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 Nos.2 to 7: SRI K.SUDHAKAR REDDY

W.P.NO: 30801 OF 2025

Between:

1. Madhusudan Katragadda, S/o Shrirama Murthy K, Aged about 70 years, Occ-Business, R/ o402,6-2-967 Kaarnik Towers, Khairatabad, Hyderabad 500004, Telangana India ADOPK6462H.
2. The Principal Commissioner Of Income Tax 4, Income Tax Towers, Masab Tank, Hyderabad, Telangana - 500 004.

.....PETITIONERS

AND

1. Income Tax Officer, Ward 16(3), Hyderabad Aayakar Bhavan, Shakker Bhavan, Basheerbagh, Hyderabad, Telangana, 500004.
2. National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Government of India, New Delhi.
3. Union Of India Ministry Of Finance, Rep By Its Secretary, 166-B North Block, New Delhi 110 001.
4. The Principal Commissioner of Income Tax IV, Hyderabad Income Tax Towers, AC Guards, Masab Tank, Hyderabad - 500004.
5. The National Faceless Assessment Centre, Income Tax Department Ministry of Finance Govt. of India, New Delhi.
6. 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. 2 in passing an Order dated 30.03.2022u/s. 148A(d), Notice u/s. 148 dated 30.03.2022 calling for income for A.Y. 2018-19 and passing of Assessment Order u/s 147 r/w Section 144 and Section dated 22.03.2023 as illegal, arbitrary, bad in law and violative of Articles 14, 19 and 265 of the Constitution of India ( )Set aside the Order dated 30.03.2022u/s. 148A(d), Notice u/s. 148 dated 30.03.2022 calling for income for A.Y. 2018-19 and Assessment Order passed u/s 147 r/w Section 144 and Section dated 22.03.2023 and any consequent proceedings as lacking in jurisdiction.

Counsel for the Petitioners : SRI P.SOMA SHEKAR REDDY

Counsel for the Respondent Nos.1, 2 to 5 : SRI K.SUDHAKAR REDDY (Sr SC FOR INCOME TAX)

Counsel for the Respondent Nos.3 & 6 : SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

W.P.NO: 30931 OF 2025

Between:

Sri Krishna Jewellers Private Limited, 8-2-626/2, Sri Krishna House, Road No.10, Banjara Hills, Hyderabad - 500034, Telangana. Rep. by its Managing Director, Sri Pradeep Kumar, S/o. Sri Shiv Charan.

.....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. Jawaharlal Ne\ml Stadium Delhi, Serilingampally M R.R. District, Hyderabad.
3. Union of India, North Block, New Delhi.
4. The Assistant Commissioner of Income Tax, Circle 3(1), Signature Towers, Sy.No.6(P) of Kondapur, Sy.37(P) of Kothaguda, Opp. Botanical Gardens, Serilingampally (M), R.R. District, Hyderabad-500084.
5. Union of India, Ministry of Finance, Rep. by its Secretary, 166-B, North Block, New Delhi 11001.

.....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 declaring that. a.The order passed by 2nd Respondent u/s.148A(d) of the Act, dt.28.06.2025 with DIN and Notice No. ITBA/AST/F/148A/2025-26/1077974582(1) and the notice dated 28.06.2025 issued under section 148 of the Act with DIN and Notice No. ITBA/AST/S/148-1/2025-26/1077974607(1) for the assessment year 2019-20, as being illegal, arbitrary and passed in gross violation of principles of natural justice and without application of mind. b.Consequently set aside the order passed by 2nd Respondent u/s.148A(d) of the Act, dt.28.06.2025 with DIN and Notice No. ITBA/AST/F/148A/2025-26/1077974582(1) and the notice dated 28.06.2025 issued under section 148 of the Act with DIN and Notice No. ITBA/AST/S/148-1/2025-26/1077974607(1) for the assessment year 2019-20.

I.A.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 notice issued by the 2nd Respondent u/s.148 of the Act, dt.28.06.2025 for the assessment year 2019-20 with DIN and Notice No. ITBA/AST/S/148_1/2025-26/1077974607(1), pending disposal of the writ petition.

I.A.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 all further proceedings arising out of the notice issued by the 2nd Respondent u/s.148 of the Act, dt.28.06.2025 for the assessment year 2019-20 with DIN and Notice No. ITBA/AST/S/148_1/2025- 26/1077974607(1), pending disposal of the writ petition.

Counsel for the Petitioner : SRI APPASANI RAM DHEERAJ

Counsel for the Respondent Nos.1, 2 & 4 : BOKARO SAPNA REDDY (SENIOR SC INCOME TAX)

Counsel for the Respondent Nos.3 & 5 : SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

W.P.NO:30945 OF 2025

Between:

Pradeep Kumar, S/o. Sri Shiv Charan, Aged about 55 years, R/o. 8-2-626/2, Sri Krishna House, Road No.10, Banjara Hills, Hyderabad - 500034, Telangana.

.....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 Assistant Commissioner of Income Tax, Circle 3(1), Signature Towers, Sy.No.6(P) of Kondapur, Sy.37(P) of Kothaguda, Opp. Botanical Gardens, Serilingampally (M), R.R. District, Hyderabad-500084.

3. Union of India, Ministry of Finance, Rep. by its Secretary, 166-B, North Block, New Delhi 11001.

.....**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 declaring that a.The order passed by 2nd Respondent u/s.148A(d) of the Act, dt.28.06.2025 with DIN and Notice No ITBA/AST/F/148A/2025-26/1077974783(1) and the notice dated 28.06.2025 issued under section 148 of the Act with DIN and Notice NoITBA/AST/S/1481/2025-26/1077974808(1)for the assessment year 2020-21, as being illegal, arbitrary and passed in gross violation of principles of natural justice and without application of mind. b.Consequently set aside the order passed by 2nd Respondent u/s.148A(d) of the Act, dt.28.06.2025 with DIN and Notice No ITBA/AST/F/148A/2025-26/1077974783(1) and the notice dated 28.06.2025 issued under section 148 of the Act with DIN and Notice NoITBA/AST/S/1481/2025-26/1077974808(1) for the assessment year 2020-21.

I.A.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 notice issued by the 2nd Respondent u/s.148 of the Act, dt.28.06.2025 for the assessment year 2020-21 with DIN and Notice No ITBA/AST/S/148_1/2025- 26/1077974808(1), pending disposal of the writ petition.

I.A.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 all further proceedings arising out of the notice issued by the 2nd Respondent u/s.148 of the Act, dt.28.06.2025 for the assessment year 2020-21 with DIN and Notice No ITBA/AST/S/1481/2025-26/1077974808(1), pending disposal of the writ petition.

Counsel for the Petitioner : SRI CHOKKAPU NEELA ACHYUTH

Counsel for the Respondent Nos.1 & 2 : Ms BOKARO SAPNA REDDY (SENIOR SC INCOME TAX)

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

W.P.NO: 30946 OF 2025

Between:

Pradeep Kumar, S/o. Sri Shiv Charan, Aged about 55 years, R/o. 8-2-626/2, Sri Krishna House, Road No.10, Banjara Hills, Hyderabad - 500034, Telangana.

.....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 Assistant Commissioner of Income Tax, Circle 31, Signature Towers,Sy.No.6P of Kondapur, Sy.37P of Kothaguda, Opp. Botanical Gardens, Serilingampally M, R.R. District, Hyderabad-500084.
3. Union of India, Ministry of Finance, Rep. by its Secretary,166-B, North Block, New Delhi 11001.
4. The Assistant Commissioner of Income Tax, Circle 3(1), Signature Towers, Sy.No.6(P) of Kondapur, Sy.37(P) of Kothaguda, Opp. Botanical Gardens, Serilingampally (M), R.R. District, Hyderabad-500084.
5. Union of India, Ministry of Finance, Rep. by its Secretary, 166-B, North Block, New Delhi 11001.

.....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 declaring that. a. The order passed by 2nd Respondent u/s.148A(d) of the Act, dt.28/06/2025 with DIN and Notice No. ITBA/AST/F/148A/2025-26/1077974662(1) and the notice dated 29/06/2025 issued under section 148 of the Act with DIN and Notice No. ITBA/AST/S/148-1/2025-26/1077990770(1) for the assessment year 2019-20, as being illegal, arbitrary and passed in gross violation of principles of natural justice without application of mind. b. Consequently set aside the order passed by 2nd Respondent u/s.148A(d) of the Act, dt.28.06.2025 with DIN and Notice No. ITBA/AST/F/148A/2025-26/1077974662(1) and the notice dated 29.06.2025 issued under section 148 of the Act with DIN and Notice No. ITBA/AST/S/148 1/2025-26/1077990770(1) for the assessment year 2019-20.

I.A.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 notice issued by the 2nd Respondent u/s.148 of the Act, dt.29.06.2025 for the assessment year 2019-20 with DIN and Notice No. ITBA/AST/S/148 1/2025-26/1077990770(1), pending disposal of the writ petition.

I.A.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 all further proceedings arising out of the notice issued by the 2nd Respondent u/s.148 of the Act, dt.29.06.2025 for the assessment year 2019-20 with DIN & Notice No. ITBA/AST/S/148_1/2025-26/1077990770(1) pending disposal of the writ petition.

Counsel for the Petitioner : SRI CHOKKAPU NEELA ACHYUTH

Counsel for the Respondent Nos.1, 2 & 4 : Ms BOKARO SAPNA REDDY (SENIOR SC INCOME TAX)

Counsel for the Respondent Nos.3 & 5: SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

W.P.NO: 30951 OF 2025

Between:

Shiv Charan, S/o. Late Mahaveer Pershad, Aged 84 years, R/o. 8-2-626/2, Sri Krishna House, Road No.10, Banjara Hills, Hyderabad - 500034, Telangana.

.....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 Assistant Commissioner of Income Tax, Serilingampally R.R. District, Hyderabad-500084.
3. Union of India, Rep. by its Secretary, 166 B, North Block, New Delhi.

4. The Assistant Commissioner of Income Tax, Circle 3(1), Signature Towers, Sy.No.6(P) of Kondapur, Sy.37(P) of Kothaguda, Opp. Botanical Gardens, Serilingampally (M), R.R. District, Hyderabad-500084.
5. Union of India, Ministry of Finance, Rep. by its Secretary, 166-B, North Block, New Delhi 11001.
6. The Assistant Commissioner of Income Tax, Circle 3(1), Signature Towers, Sy.No.6(P) of Kondapur, Sy.37(P) of Kothaguda, Opp. Botanical Gardens, Serilingampally (M), R.R. District, Hyderabad-500084.
7. Union of India, Ministry of Finance, Rep. by its Secretary, 166-B, North Block, New Delhi 11001.

.....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 declaring that a. The order passed by 2nd Respondent u/s.148A(d) of the Act, dt.28.06.2025 with DIN and Notice No. M3A/AST/F/148A/2025-26/1077974464(1) and the notice dated 28.06.2025 issued under section 148 of the Act with DIN and Notice No. ITBA/AST/S/148_1/2025-26/1077974486(1) for the assessment year 2019-20, as being illegal, arbitrary and passed in gross violation of principles of natural justice without application of mind. b. Consequently set aside the order passed by 2nd Respondent u/s.148A(d) of the Act, dt.28.06.2025 with DIN and Notice No. ITBA/AST/F/148A/2025-26/1077974464(1) and the notice dated 28.06.2025 issued under section 148 of the Act with DIN and Notice No. ITBA/AST/S/148_1/2025-2611077974486(1) for the assessment year 2019-20.

I.A.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 notice issued by the 2nd Respondent u/s.148 of the Act, dt.28.06.2025 for the assessment year 2019-20 with DIN and Notice No. ITBA/AST/S/148_1/2025-26/1077974486(1), pending disposal of the writ petition.

I.A.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 all further proceedings arising out of the notice issued by the 2nd Respondent u/s.148 of the Act, dt.28.06.2025 for the assessment year 2019-20 with DIN and Notice No. ITBA/AST/S/148_1/2025- 26/1077974486(1), pending disposal of the writ petition.

Counsel for the Petitioner : SRI APPASANI RAM DHEERAJ

Counsel for the Respondent Nos.1, 2, 4 & 6: Ms BOKARO SAPNA REDDY (SENIOR SC INCOME TAX)

Counsel for the Respondent Nos.3, 5 & 7: SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

W.P.NO: 30957 OF 2025

Between:

Mrs. Rina Kumari, D/o Mr. Bijoy Kumar Sinha, aged 41 years, Occ.- Housewife, R/o Flat No.308, Block 29, IJM Raintree Park, Malaysian Township, KPHB, Kukatpally, Hyderabad - 500072, 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 12 1, Hyderabad, Aayakar Bhawan, Opp. L B Stadium, Basheerbagh, Hyderabad.
3. The Principal Commissioner of Income Tax 1, Hyderabad, LT Towers, AC Guards, Masab Tank, Hyderabad.
4. The Income Tax Officer, Ward 12(1), Hyderabad, Aayakar Bhawan, Opp. L.B. Stadium Basheerbagh, Hyderabad- 500 004, Telangana.
5. The Principal Commissioner of Income Tax-1, Hyderabad, I.T. 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 that the order passed by the 1st Respondent, u/s 147 r/w Sec. 144 r/w Sec. 144B of the Income Tax Act, 1961, dated 21.02.2025, bearing DIN and Notice No.- ITBA/AST/S/147/2024-25/1073585870(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) 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.

I.A.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 by the 2nd Respondent, u/s 148 of the Income Tax Act, 1961, dated 06.04.2023, bearing DIN No.- ITBA/AST/S/148 1/2023-24/1051903415(1), for the Assessment Year 2019 - 20 pending disposal of the above writ petition.

Counsel for the Petitioner : SRI A.V.A.SIVA KARTIKEYA

Counsel for the Respondents : Ms BOKARO SAPNA REDDY (SENIOR SC INCOME TAX)

The Court made the following COMMON ORDER

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

WRIT PETITION Nos.33979, 30153, 29934, 30161, 30249, 31039, 31041, 31044, 31045, 31069, 31072, 31076, 31226, 31271, 31510, 31754, 31758, 31892, 31894, 31914, 32043, 32097, 32126, 32130, 32133, 32134, 32287, 32302, 32326, 32446, 32447, 32475, 32672, 32751, 32802, 32825, 32983, 33002, 33004, 33308, 33314, 33326, 33630, 33712, 30477, 30558, 30587, 30601, 30602, 30667, 30689, 30704, 30718, 30737, 30739, 30752, 30801, 30931, 30945, 30946, 30951 and 30957 of 2025

COMMON ORDER:

Ms. Akruti Agarwal, Mr. M.Shriraj, learned counsel representing M/s. R.S.Associates, Mr. Kailash Nath P.S.S., Mr. Thanneru Chaitanya Kumar, Mr. Chanda Sumanth, Mr. P.Soma Shekar Reddy, Mr. C.V.Narasimhan, learned counsel representing Mr. Mohd. Mukhairuddin, Mr. B.Krishna Reddy, Mr. A.V.Raghu Ram, Mr. V.Aneesh, Mr. A.V.A.Siva Kartikeya, Mr. Sashank Dundu, learned counsel representing Mr. Dundu Manmohan, Mr. Parikshith Kutur, Mr. S.Vijay Adithya, Mr. Pramod Maligi, Mr. B.Muralidar, learned counsel representing Mr. V.V.S.Ankith, Mr. M.Pranay Sagar, Mr. M.Mehdi Hussain, Ms. Sneha Asthana, Mr. Gopala Rao Amancharla V., Mr. Akshay Mantri, Mr. Chokkapu Neela Achyuth, Mr. Appasani Ram Dheeraj and Ms. P.Praneeta Sri, learned counsel representing Ms. Sheetal Srikanth, learned counsel for the petitioners.

Ms. J.Sunitha, Ms. Bokaro Sapna Reddy, Mr. N.Praveen Reddy, Mr. Vijhay K Punna, Mr. K.Sudhakar Reddy, learned Senior Standing Counsel appears for the Income Tax Department.

Mr. B.Mukherjee, learned counsel representing Mr. N.Bhujanga Rao, learned Deputy Solicitor General of India, appears 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, but they submit that the issues involved in the present batch of writ petitions have been considered and settled by the judgment rendered by the learned Coordinate Bench of this Court in W.P.No.26304 of 2024 *vide* order dated 28.04.2025 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 W.P.No.26304 of 2024, dated 28.04.2025.

4. In support of the submissions made by the learned counsel for the petitioners, they relied on the judgments of the 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], judgments of Telangana High Court in **Venkataramana Reddy Patloola vs. Deputy Commissioner of Income Tax and**

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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)

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., 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

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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)
[16] (2025) 174 taxmann.com 1078 (Mad) (SB)
[17] W.A.No.781 of 2021 (DB)

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 the 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 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 affidavit, if necessary, on facts and legal issues raised herein.

[18] (2025) 477 ITR 228 (Raj)
[19] (2025) 177 taxmann.com 538 (Rajasthan)
[20] (2025) 170 taxmann.com 422 (Bombay)

7. Learned Senior Standing Counsel for the respondent Department has 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 the JAO after coming into force of the faceless scheme with effect from 29.03.2022.

8. Learned Senior Standing Counsel for the respondents have also not been able to dispute that the legal issue as regards the jurisdiction of the JAO to initiate proceedings instead of Faceless Assessing Officer (FAO) have been well settled by the coordinate Bench of this Court in W.P.No.26304 of 2024 followed in several other judgments.

9. Learned Senior Standing Counsel for the respondents also do not dispute that a number of 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 the 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. Learned Senior Standing Counsel for the respondents submit that SLP(C).No.027736 of 2023 and batch challenging 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 the JAO after coming into force of the Faceless Scheme with effect from 29.03.2022. The relevant details

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[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)

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 in some cases, the date of assessment order in some of the cases 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.
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> 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.
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> 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.
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> 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 Writ Petitions are disposed of. No order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

1	30161	Sri Venkateshwara	Not Filed	A.Y.19-20	RMS	3/31/2023	3/3/2023	3/30/2023				3/8/2024	
2	31044	RVJ Enterprises Pvt Ltd	Not Filed	A.Y.17-18	RMS	3/28/2024	2/10/2024	3/28/2024				3/24/2025	
3	31045	RVJ Enterprises Pvt Ltd	Not Filed	A.Y.18-19	RMS	4/28/2022	3/28/2022	4/28/2022				3/20/2024	
4	31226	Sri Venkata Vidyasagar	Not Filed	A.Y.18-19	RMS		3/2/2023						
5	31510	Ishaq Khan Mohammed	Not Filed	A.Y.17-18	RMS	3/19/2024	2/1/2024	3/19/2024		7/9/2024		1/27/2025	
6	31754	Mohammed Muqtar	Not Filed	A.Y.17-18	RMS	3/19/2024	2/1/2024	3/19/2024		7/9/2024		1/27/2025	
7	31758	Anil Kumar Pallela	Not Filed	A.Y.20-21	RMS	4/5/2024	3/18/2024	4/5/2024					
8	31892	Abhishek Srivastava	Not Filed	A.Y.20-21	RMS	3/14/2024	2/8/2024	3/12/2024				2/11/2025	
9	32097	Anantha Reddy Kalluri	Not Filed	A.Y.16-17	RMS	4/1/2023	3/19/2023	3/28/2023				2/24/2025	
10	32130	Ahmed Ullad Khan	Not Filed	A.Y.20-21	RMS	6/29/2025	3/28/2025	6/29/2025					
11	32133	Chiranjeev Reddy. Y	Not Filed	A.Y.19-20	RMS	8/31/2024			8/31/2024				
12	32134	Chiranjeev Reddy . Y	Not Filed	A.Y.18-19	RMS	8/31/2024							
13	32326	Hari dayal Prabhakar Rao	Not Filed	A.Y.17-18	RMS	3/16/2024	2/9/2024	3/16/2024	3/11/2024			3/25/2025	
14	32447	Ghouse Basha Syed	Not Filed	A.Y.15-16	RMS	4/21/2022	2/23/2022	4/21/2022	4/21/2022		8.25.25	2/26/2024	
15	32751	Hajira Haji Mukarram	Not Filed	A.Y.20-21	RMS	9/15/2024	3/28/2024	4/15/2024	4/12/2024				
16	32825	Ramesh Sabadu	Not Filed	A.Y.19-20	RMS	4/1/2023	3/13/2023	3/24/2023	3/24/2023			1/2/2025	
17	33004	Chittem Sucharita	Not Filed	A.Y.19-20	RMS	4/1/2023	3/13/2023	3/24/2023	3/24/2023				
18	33308	riVenkateswaraDeveloper	Not Filed	A.Y.20-21	RMS	4/22/2024	3/30/2024	4/22/2024	4/22/2024			1/2/2025	
19	33326	Namrata Raju	Not Filed	A.Y.17-18	RMS	3/19/2024		3/19/2024	3/19/2024			2/25/2025	
20	30558	Bharti Agarwal	Not Filed	A.Y.19-20	RMS		3/30/2025	6/30/2025	6/30/2025				
21	30587	Sri Krishna Exim LLP	Not Filed	A.Y.19-20	RMS		3/20/2025	6/27/2025	6/27/2025				
22	30689	Shiv Charan	Not Filed	A.Y.20-21	RMS	6/28/2025	3/31/2025	6/28/2025	6/28/2025				
23	30704	Rafath Binth Fareed	Not Filed	A.Y.17-18	RMS	3/28/2024	2/1/2024	3/28/2024	3/28/2024			1/17/2025	
24	30718	ri Krishna Jewellers Pvt L	Not Filed	A.Y.20-21	RMS	6/28/2025	3/31/2025	6/28/2025	6/28/2025				
25	30737	Gaddam Neeraj Rajashree	Not Filed	A.Y.20-21	RMS	3/29/2024		3/29/2024	3/29/2024			3/4/2025	
26	30739	Naramamba Vasamsetty	Not Filed	A.Y.20-21	RMS	3/12/2024	2/15/2024	3/11/2024	3/7/2024	7/9/2024		2/3/2025	
27	30752	Rani Cheruku	Not Filed	A.Y.20-21	RMS	3/31/2024	3/6/2024	3/30/2024	3/28/2024			2/14/2025	

Sl .No.	Writ Petition No (WP-2025)	Assessee Name	Counter Filed or Not	Assessment Year	Info Received	Notice U/Sec 148 of the Act	Date of Notice of U/s 148 A(b) of the IT Act	Date of Order of U/s 148 A(d)/148A(3) of the IT	Date Of Sancrtion U/s 151	Information to Proceed with Assessment U/s 144 B of	Date of Asst. Order	Wheather Assesse preferred any appeal u/s 250
1	31041	MOHAMMED ABDUL HAMEED	No	2016-17	RMS	25.03.2023	-	22.03.2023	-	Yes	28.12.2023	-
2	31069	PLR PROJECTS PVT. LTD	No	2019-20	RMS	06.04.2023	-	06.04.2023	-	-	-	-
3	31072	PLR PROJECTS PVT. LTD	No	2020-21	RMS	30.03.2024	-	30.03.2024	-	Yes	28.03.2025	-
4	31076	SHEKAR REDDY MALE	Yes	2021-22	RMS	12.06.2025	-	12.06.2025	-	-	-	-
5	31914	MOHD AZHER UDDIN	No	2020-21	RMS	30.03.2024	-	30.03.2024	-	Yes	08.03.2025	-
6	32287	MRS. SRIDEVI GUMMADI	No	2015-16	RMS	06.04.2022	24.03.2022	05.04.2022	-	Yes	14.03.2024	-
7	32446	MOHAMMED ABDUL KHALEEL	No	2015-16	RMS	23.04.2022	24.03.2022	23.04.2022	-	Yes	24.02.2024	-
8	32475	RAJASHEKAR REDDY ANTHIREDDY	No	2018-19	RMS	24.04.2022	-	24.04.2022	-	Yes	01.12.2023	-
9	33314	MR. SYED IKRAM UDDIN	No	2016-17	RMS	21.03.2023	-	21.03.2023	-	Yes	30.01.2024	-
10	33630	HARIKRISHNA CHOUDARY POPURI	No	2016-17	RMS	25.03.2023	-	22.03.2023	-	Yes	19.03.2024	-
11	30601	SHESHA CHARY DARBHASHYNAM	No	2015-16	RMS	07.04.2022	-	07.04.2022	-	Yes	15.03.2024	-
12	30602	MR. SYED MUJEEB QUADRI	No	2018-19	RMS	23.04.2022	-	23.04.2022	-	Yes	30.01.2024	-
13	30667	NEDUNOORI PARAMESH	No	2017-18	RMS	22.04.2024	-	20.04.2024	-	-	-	-
14	30801	Madhusudan Katragadda	No	2018-19	RMS	30.03.2022	-	30.03.2022	-	Yes	22.03.2023	-
15	32043	SHAIK JANI MIYA	No	2016-17	RMS	28.03.2023	-	28.03.2023	-	Yes	15.03.2024	-
16	32983	ABDUL HAFEEZ	No	2016-17	RMS	20.03.2023	-	20.03.2023	-	Yes	28.12.2023	-
17	33002	ABDUL HAFEEZ	No	2015-16	RMS	08.04.2022	-	08.04.2022	-	Yes	28.11.2023	-

Sl .No.	WritPetition (WP-2025)	Assessee Name	Counter Filed or Not	Assessment Year	Info Received	Notice U/Sec 148 of the Act	Date of Notice of U/s 148 A(b) of the IT Act	Date of Order of U/s 148 A(d) of the IT Act	Date Of Sancrtion U/s 151	Information to Proceed with Assessment U/s 144 B of	Date of Asst. Order	Wheather Assesse preferred any appeal u/s.250 of I.T Act
1	30153	Harish Mahesh Gianchandani	Not Filed	2024-25	RMS	19.06.2025	26.03.2025	-	-	-	-	
2	31039	Issac George Anicattu	Not Filed	2021-22	RMS	03.06.2025	-	-	-	-	-	
3	31894	M/s. The Large Sized Cooperative Society Limited	Not Filed	2016-17	RMS					08.09.2022	28.03.2022	
4	32672	M/s Primary Agriculture CoOperative Society Limited	Not Filed	2019-20	RMS					11.023.2024		
5	32802	Bhagyamma Puram	Not Filed	2021-22	RMS	28.05.2025						
6	30477	Sai Kumar Palle	Not Filed	2017-18	RMS							
7	33979	Shree Srinivasa Services	Not Filed	2018-19	RMS	02.04.2022	22.03.2022	31.03.2022			12.12.2023	02.12.2022

N.Praveen Reddy, Senior Standing Counsel for Income Tax Department												
Sl.No.	Writ Petition No (WP-2025)	Assessee Name	Counter Filed or Not	Assessment Year	Info Received	Notice U/Sec 148 of the Act	Date of Notice of U/s 148 A(b) of the IT Act	Date of Order of U/s 148 A(d)/148A(3) of the IT	Date Of Sanction U/s 151	Information to Proceed with Assessment U/s 144 B of	Date of Asst. Order	Wheather Assesse preferred any appeal u/s 250
1	29934	Gradiente Infotainment Limited	No	2019-20	RMS	27.06.2025	22.03.2025	27.06.2025	27.06.2025			-
2	30249	Gradiente Infotainment Limited	No	2020-21	RMS	27.06.2025	22.03.2025	27.06.2025	27.06.2025	-	-	-

SD/- N. SRIHARI
DEPUTY REGISTRAR

Note : That the W.P.No.31894 of 2025 in this batch case is mistakenly omitted while drafting the WP.No.33979 of 2025 and batch, and the same is included in this batch case suomotu.

This amended order shall be substituted the earlier order which has already been dispatched on 01-12-2025.

Sd/-N.SRIHARI
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The 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 12 1, Hyderabad, Aayakar Bhawan, Opp. L B Stadium, Basheerbagh, Hyderabad.
3. The Principal Commissioner of Income Tax 1, Hyderabad, LT Towers, AC Guards, Masab Tank, Hyderabad.
4. The Income Tax Officer, Ward 12(1), Hyderabad, Aayakar Bhawan, Opp. L.B. Stadium, Basheerbagh, Hyderabad- 500 004, Telangana.
5. The Principal Commissioner of Income Tax-1, Hyderabad, I.T. Towers, AC Guards, Masab Tank, Hyderabad - 500 004, Telangana.
6. Two CC to SPL. G.P FOR STATE TAX, State of Telangana at Hyderabad. (OUT)
7. One CC to SRI A.V.A.SIVA KARTIKEYA, Advocate [OPUC]
8. One CC to Ms. BOKARO SAPNA REDDY (SENIOR SC INCOME TAX) Advocate [OPUC]
9. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA, Advocate (OPUC)
10. One CC to SRI AKRUTI AGARWAL, Advocate (OPUC)
11. One CC to M/s R.S.ASSOCIATES, Advocate (OPUC)
12. One CC to Ms. J.SUNITHA (SR SC FOR INCOME TAX), Advocate (OPUC)
13. One CC to SRI P.S.S.KAILASH NATH, Advocate (OPUC)
14. One CC to SRI N.PRAVEEN REDDY (SENIOR SC FOR IT DEPT, Advocate (OPUC)
15. One CC to SRI THANNERU CHAITANYA KUMAR, Advocate (OPUC)
16. One CC to SRI P.SOMA SHEKAR REDDY, Advocate (OPUC)
17. One CC to SRI MOHD MUKHAIRUDDIN, Advocate (OPUC)
18. One CC to SRI DUNDU MANMOHAN, Advocate (OPUC)
19. One CC to SRI B.KRISHNA REDDY, Advocate (OPUC)
20. One CC to SRI B.JITHENDER (CENTRAL GOVT COUNSEL), Advocate (OPUC)
21. One CC to SRI A.V.RAGHU RAM, Advocate (OPUC)
22. One CC to SRI V.V.S.ANKITH, Advocate (OPUC)
23. One CC to SRI VIJHAY K.PUNNA (SENIOR SC FOR ITD), Advocate (OPUC)
24. One CC to SRI V.ANEESH, Advocate (OPUC)
25. One CC to M/s SNEHA ASTHANA, Advocate (OPUC)
26. One CC to SRI PARIKSHITH KUTUR, Advocate (OPUC)
27. One CC to SRI APPASANI RAM DHEERAJ, Advocate (OPUC)
28. One CC to SRI CHOKKAPU NEELA ACHYUTH, Advocate (OPUC)
29. One CC to SRI SHEETAL SRIKANTH, Advocate (OPUC)
30. One CC to SRI S.VIJAY ADITHYA, Advocate (OPUC)
31. Two CD Copies

HIGH COURT

DATED:11/11/2025

AMENDED COMMON ORDER

WRIT PETITION NOS: 33979, 30153, 29934, 30161, 30249, 31039, 31041, 31044, 31045, 31069, 31072, 31076, 31226, 31271, 31510, 31754, 31758, 31892, 31894, 31914, 32043, 32097, 32126, 32130, 32133, 32134, 32287, 32302, 32326, 32446, 32447, 32475, 32672, 32751, 32802, 32825, 32983, 33002, 33004, 33308, 33314, 33326, 33630, 33712, 30477, 30558, 30587, 30601, 30602, 30667, 30689, 30704, 30718, 30737, 30739, 30752, 30801, 30931, 30945, 30946, 30951 AND 30957 OF 2025

HIGH COURT FOR THE STATE OF TELANGANA
13 MAR 2026
DESPATCHED

DISPOSING OF ALL WRIT PETITIONS

WITHOUT COSTS.

33
MT
9/3/26