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

FRIDAY, THE TWENTIETH DAY OF FEBRUARY
TWO THOUSAND AND TWENTY SIX

PRESENT

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

WRIT PETITION NO: 5314 OF 2026

Between:

Mohammed Faizuddin Farooqui, S/o Mohammed Fayazuddin Farooqui, aged about 63 years, Occ Nil, R/o. H. No. 16-9-571, Old Malakpet, Hyderabad.

...PETITIONER

AND

1. Union of India, rep by its Secretary, Ministry of Finance, Secretariat, New Delhi.
2. The Income Tax Officer, Income Tax Department Ward 9(1),Hyderabad.

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate Writ, Order or Direction, more particularly one in the nature of Writ of Mandamus, to declare the action of the 2nd Respondent in issuing the demand notice dt. 30-8-2025 for Rs. 77,17,770/-demanding the petitioner to pay the overdue tax due amount during the year 2015-16 as being illegal, arbitrary, unjust, unconstitutional and contrary to the provisions of Section 149 of the Indian Tax Act and consequently set aside the notice U/sec 148 and all subsequent assessment and penalties orders by directing the 2nd respondent not to take any coercive steps without following the procedure contemplated under the Income Tax Act, 1961.

IA NO: 1 OF 2026

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to grant stay of all further proceedings pursuant to the impugned letter/notice dt. 30-08-2025 issued by the 2nd respondent, pending disposal of the main Writ Petition.

Counsel for the Petitioner: SRI ZULFAQUAR ALAM

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,
SC FOR INCOME TAX

The Court made the following: ORDER

8

IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

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

WRIT PETITION No.5314 of 2026

Dated: 20.02.2026

Between:

Mohammed Faizuddin Farooqui

...Petitioner

and

Union of India,
Rep. by its Secretary,
Ministry of Finance, Secretariat,
New Delhi,
and another.

...Respondents

ORDER:

Learned counsel Sri Zulfaquar Alam appears for the petitioner.

Sri K.Sudhakar Reddy, learned Senior Standing Counsel for Income Tax Department, appears for respondent No.2.

2. The petitioner has assailed the demand notice dated 30.08.2025 for Rs.77,17,770/- for the tax dues for the assessment year 2015-2016

imposed in a reassessment proceedings. However, the notice under Section 148A of the Income Tax Act, 1961 (for short, "the Act"), has not been challenged. The notice under Section 148A dates to 24.03.2022. Notice under Section 148 of the Act has not been annexed. The assessment order passed pursuant to reopening of the assessment has also not been annexed, except assailing the demand notice issued pursuant to the reassessment order.

3. Learned Senior Standing Counsel for Income Tax Department appearing for respondent No.2 submits that the notices are perfectly within jurisdiction and the prescribed limitation as per the provisions of Section 149 of the Act as it was applicable before the Finance Amendment Act effective from 01.04.2021. He submits that the petitioner has assailed only the demand notice without assailing the initiation of the proceedings. Therefore, this court may refuse to interfere in the matter as the petitioner has an alternative remedy of appeal.

4. Learned counsel for the petitioner, after some arguments, seeks permission to withdraw the writ petition in order to avail the remedy of appeal.

5. Accordingly, the writ petition is dismissed as withdrawn. The petitioner may have the liberty to appeal as is permissible in law. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-T. SRINIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to SRI ZULFAQUAR ALAM, Advocate [OPUC]
2. One CC to SRI K.SUDHAKAR REDDY, SC FOR INCOME TAX [OPUC]
3. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA [OPUC]
4. Two CD Copies

PMK
BS

HIGH COURT

DATED:20/02/2026

ORDER

WP.No.5314 of 2026

HIGH COURT FOR THE STATE OF TELANGANA
24 APR 2026
★ DESPATCHED ★

DISMISSING THE WRIT PETITION AS WITHDRAWN WITHOUT COSTS

GMT
10/4/26