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

WEDNESDAY, THE FIRST DAY OF APRIL
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: 9483 OF 2026

Between:

Mr. K.Suri Babu, S/o. Late Sri. K.Raghavaiah, Age Abt. 67Yrs, Occ. Retd Employee, Partner M/s Ever Shine Constructions, R/o. H.No. 38-16/85, Rohini Colony, Sainikpuri, Hyderabad.

...PETITIONER

AND

1. The Income Tax Officer, Ward No. 11, I.T Towers, Masab Tank, Behind J.N.T.U College, Hyderabad.
2. The Income Tax Officer, Ward No. 10, I.T Towers, Masab Tank, Behind J.N.T.U College, Hyderabad.
3. The Income Tax Officer, Ward No. 17(2), I.T Towers, Masab Tank, A.C.Guards, Behind J.N.T.U College, Hyderabad.
4. The Central Board of Direct Taxes, Income Tax Department, North Block Secretariat Buildng, New Delhi- 110002.
5. The Prl Chief Commisssioner of Income Tax, Andhra Pradesh and Telangana, I.T Towers, Masab Tank, A.C.Guards, Behind J.N.T.U College, Hyderabad.
6. The Director General of Income Tax (Vigilance), South Chennai, Ayakar Bhavan, 8th Floor, Annexe Building 121, M.G.Road, Nungabakam, Chennai-600034.
7. The Director of Income Tax(Investigation), 9th Floor, Ayakar Bhavan, Opp to L.B.Stadium, Basheerbagh, Hyderabad- 500004.
8. Sri. Kakarla Venkaiah, S/o. Kakarla Venkat Subbaiah, R/o. Flat No. 404 , B-Block, DSR Fortune Apartments, Madhapur, Hyderabad-500081.
9. Smt. Kakarla karunamayi, W/o. Kakarla Venkaiah, R/o. Flat No. 404 , B-Block, DSR Fortune Apartments, Madhapur, Hyderabad-500081.
10. Smt. E. Pushpalatha, W/o. E. Rama Rao, R/o. H.No. 16-2-741/S/ 103, Shailaja Hills, Asmangarh, Malakpet, Hyderabad - 500036.

...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 or order or direction more particularly in the nature of Writ of Mandamus declaring the inaction of the respondents 1 to 7 and its functionaries discriminatory and violative of article 21 of the constitution of India and consequently direct respondents 1 to 7 to act upon the complaint given by the petitioner.

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 direct the official respondent no. 7, i.e., the Directorate of Income tax to freeze the bank accounts of the un-official respondents no. 8 to 10 linked with their PAN account no of Respondent no. 8 Sri K.Venkaiah vide PAN Acc No. AHRPK2268E, Respondent No. 9 Smt K.Karunamayi vide PAN Acc No. AMNPK7094C, Respondent No. 10 Smt E.Pushpalatha vide PAN Acc No. AADPE2750Q until filling of the Income- Tax returns of the firm namely M/s Evershine Constructions from 01-04-2006 to till date, pending disposal of the Writ Petiton.

Counsel for the Petitioner: SRI LANKA RAJENDER PRASAD
Counsel for the Respondent No.1: SMT. J.SUNITHA, SENIOR SC FOR INCOME TAX DEPT.
Counsel for the Respondent Nos.2 & 3: Ms. BOKARO SAPNA REDDY, SENIOR SC FOR ITD
Counsel for the Respondent Nos.5 & 7: SRI N.PRAVEEN REDDY, SENIOR SC FOR ITD
Counsel for the Respondent Nos.4,6,8 TO 10: --

The Court made the following: ORDER

IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

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

WRIT PETITION No. 9483 of 2026

DATED : 01.04.2026

Between:

Mr. K. Suri Babu

... Petitioner

AND

The Income Tax Officer,
Ward No.11, I.T. Towers,
Hyderabad and nine others

... Respondents

ORDER:

Sri Lanka Rajender Prasad, learned counsel appears for petitioner.

Smt. J. Sunitha, learned Senior Standing Counsel for Income Tax Department appears for respondent No.1.

Mrs. Bokaro Sapna Reddy, learned Senior Standing Counsel for Income Tax Department appears for respondent Nos.2 and 3.

Sri N. Praveen Reddy, learned Senior Standing Counsel for Income Tax Department appears for respondent Nos.5 and 7.

2. Petitioner, who is the Managing Partner of the firm, namely, M/s. Ever Shine Constructions, has been representing before the Department to take action against other partners as the aforesaid firm is not able to file regular returns. The deed of partnership is annexed to the instant Writ Petition. Apparently, the partners are in dispute. The deed of partnership provides for arbitration clause. However, at the same time, the Managing Partner of the firm is authorized to file returns under Section 140(cc) of the Income-tax Act, 1961. Apparently, the petitioner has not been filing the returns since 2005-06. The nature of dispute raised by the petitioner in his representations to the Department is *inter se* amongst the partners in respect of which the Department does not have any statutory obligation to act upon. Therefore, the writ petitioner does not have any basis to seek issuance of a writ of Mandamus alleging inaction against respondent Nos.1 to 7, the official respondents. In case proceedings are issued by the Department for non-filing of returns or evasion of taxes, it is for the firm and the partners of the firm to explain. However,

that is not the subject matter of the present Writ Petition. Therefore, we do not find any basis to entertain this Writ Petition.

Accordingly, this Writ Petition is dismissed as misconceived. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/- K.BHAVANI SWAMY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. One CC to SRI LANKA RAJENDER PRASAD, Advocate [OPUC]
2. One CC to SMT. J.SUNITHA, SENIOR SC FOR INCOME TAX DEPT. [OPUC]
3. One CC to Ms. BOKARO SAPNA REDDY, SENIOR SC FOR ITD [OPUC]
4. One CC to SRI N.PRAVEEN REDDY, SENIOR SC FOR ITD [OPUC]
5. Two CD Copies

PSK.
TKS

HIGH COURT

DATED:01/04/2026

ORDER

WP.No.9483 of 2026

HIGH COURT FOR THE STATE OF TELANGANA ★ DESPATCHED ★
02 MAY 2026

DISMISSING THE WRIT PETITION AS MISCONCEIVED WITHOUT COSTS

7 NT
18/4/26