

[3488]

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

THURSDAY, THE SECOND 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: 5394 OF 2026

Between:

Piramal Swasthya Management and Research Institute, 3rd Floor, Oyester complex No. 6-3-1112, Begumpet S.O Secunderabad Hyderabad, Telangana - 500016 Represented by its authorised signatory, Mr. Chandramouli

...PETITIONER

AND

1. Assistant Commissioner of Income Tax, Exemption Circle 1(1) Aaykar Bhawan, Opposite LB Stadium, Basheer Bagh, Hyderabad, Telangana 500004
2. Additional/ Joint/ Deputy/ Assistant Commissioner of Income Tax/ Income-tax Officer National Faceless Assessment Centre Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi-110003
3. Assistant Director of Income-tax, Centralised Processing Centre, Income Tax Department 1st Floor, Prestige Alpha No 48/1 48/2, Beratenaagrahara Begur, Hosur Rd, Uttarahalli Hobli, Bengaluru 560100
4. Principal Chief Commissioner of Income tax, 10th Floor, Income Tax Towers, AC Guards, Hyderabad - 500 004

...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 particularly in the nature of certiorari or any other appropriate writ, order or direction Quashing of the intimation dated 23.12.2025 issued under Section 143(1) of the Act by the 3rd Respondent (Annexure P-8) bearing DIN number CPC/2425/A7/620309714 for the assessment year 2024-25 and the communication dated 12.02.2026 bearing no. ITBA/COM/F/17/2025-26/1085938669(1) issued by the 1st Respondent (Annexure P-12) for the assessment year 2024-25.

IA NO: 2 OF 2026

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay the operation of the intimation dated 23.12.2025 issued under Section 143(1) of the Act by the 3rd Respondent (Annexure P-8) bearing DIN number PC/2425/A7/620309714 for the assessment year 2024-25, in the interest of the justice.

IA NO: 3 OF 2026

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay the operation of the communication dated 12.02.2026 bearing no. ITBA/COM/F/17/2025-26/1085938669(1) issued by the 1st Respondent (Annexure P-12) for the assessment year 2024-24 and all further proceedings pursuant thereto during the pendency of the writ petition, in the interest of the justice.

**Counsel for the Petitioner: Ms. MAHIMA GOUD APPEARS THROUGH VEDIO
CONFERENCE FOR Ms. K.YASHODA DEVI
Counsel for the Respondents: SRI VIJAY K.PUNNA, SENIOR SC INCOME TAX**

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.5394 of 2026

Dated: 02.04.2026

Between:

**Piramal Swasthya Management and Research Institute
3rd floor, No.6-3-1112, Begumpet S.O Secunderabad,
Hyderabad, Telangana -500016
Rep. by its authorized signatory
Mr. Chandramouli.**

...Petitioner

and

**Assistant Commissioner of Income Tax,
Exemption Circle 1(I), Aayakar Bhawan,
Opposite L.B.Stadium, Basheer Bagh,
Hyderabad, Telangana – 500004 and 3 others**

...Respondents

Order:

Ms. Mahima Goud, learned counsel appears through video conference for Ms. Yashoda Devi, learned counsel for the petitioner and Mr. Vijay K.Punna, learned Senior Standing Counsel for Income Tax Department appears through video conference for the respondents.

2. Reference is made to the order dated 23.02.2026 containing the grievance of the petitioner. During pendency of the Writ Petition, order under Section 143(3) read with Section 144B of the Income Tax Act, 1961, has been passed on 13.02.2026, granting refund.

3. Learned counsel for the petitioner has filed a memo *vide* USR No.41362 of 2026, to withdraw the Writ Petition as the grievance no longer remains. However, learned counsel for the petitioner submits that liberty may be granted to the petitioner to appeal, in case any intimation is issued for the said demand by the Centralized Processing Center (CPC).

4. The instant Writ Petition is accordingly dismissed as withdrawn.
No costs.

As a sequel, miscellaneous petitions, pending if any, stand closed.

**SD/- P.C.SULEKHA DEVI
ASSISTANT REGISTRAR**

//TRUE COPY//

SECTION OFFICER

To

1. One CC to Ms. K.YASHODA DEVI, Advocate [OPUC]
2. One CC to SRI VIJAY K.PUNNA, SENIOR SC INCOME TAX [OPUC]
3. Two CD Copies

PSK.
TKS

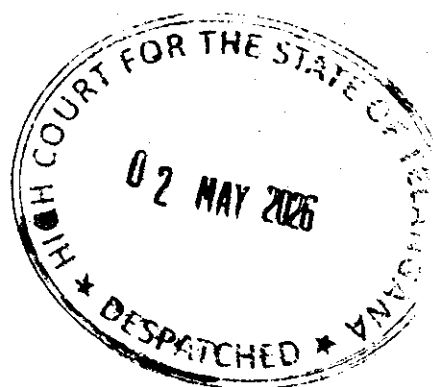


HIGH COURT

DATED:02/04/2026

ORDER

WP.No.5394 of 2026



**DISMISSING THE WRIT PETITION
AS WITHDRAWN WITHOUT COSTS**

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18/4/26