

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

WEDNESDAY, THE SIXTH DAY OF MAY  
TWO THOUSAND AND TWENTY SIX

**PRESENT**

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

**I.A.No.1 OF 2026  
IN  
WRIT PETITION NO: 40722 OF 2025**

**Between:**

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

**...PETITIONER**

**AND**

1. The Income Tax Officer Ward-1, Warangal, # Income Tax Office, D. No. 1-8-610,3rd Floor, Mayuri Complex, OPP. TSNPDCL Bhawan, Nakkalagutta, Hanamkonda, Warangal, Telangana-506001.
2. The Principal Commissioner of Income Tax-1, Hyderabad, # IT Towers, AC Guards, Masab Tank, Hyderabad, Telangana-500004.
3. The Assessment Unit, Income Tax Department, National Faceless Assessment Centre, Delhi, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi-110003.

**...RESPONDENTS**

Petition under 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: a) Take on record this affidavit pointing out clerical error in the order dated 27.01.2026; b) Clarify that present Writ Petition was allowed quashing the notice issued u/s 148 of the Act dt.29.07.2022, resultantly assessment order dt. 18.03.2026 has no legs to stand.

This petition coming on for hearing, upon perusing the petition and affidavit filed in support thereof and upon hearing the arguments of SRI DUNDU MANMOHAN, appearing on behalf of Petitioner, SMT.BOKARO SAPNA REDDY (SENIOR SC for INCOME TAX) appearing for the Respondents, the Court made the following: **ORDER**.

**Sri Manmohan Dundu, learned counsel appears for petitioner.**

**Smt. Bokaro Sapna Reddy, learned Senior Standing Counsel for Income Tax Department appears for respondents.**

**The matter has been posted today on Interlocutory Application No.1 of 2026 at the behest of the petitioner.**

**Vide common order dated 27.01.2026, Writ Petition No.40722 of 2025 was disposed of with a batch of Writ Petitions led by W.P.No.40118 of 2025 and other analogous cases by setting aside the impugned notices under Sections 148(A) and 148 of the Income-tax Act, 1961, following the ratio rendered by this Court in the case of Kankanala Ravindra Reddy v. Income Tax Officer {(2023) 156 taxmann.com 178 (Telangana)} with the liberty as granted in the said judgment. The said batch of Writ Petitions was decided on the legal issue of lack of jurisdiction on the part of the Jurisdictional Assessing Officer (JAO) to initiate the proceedings post implementation of the faceless scheme.**

**Since the instant Writ Petition Number was not reflected in the annexure to the common order dated 27.01.2026 passed by this Court, the Assessing Officer has while passing the Assessment Order dated 18.03.2026 held that the case of the petitioner is not covered by the order passed by this Court, thereby, proceeded to pass the order of assessment imposing tax and interest and also directed initiation of penalty proceedings.**

**Learned counsel for the petitioner submits that because of inadvertence in the annexure to the common order dated 27.01.2026, the instant Writ Petition Number with relevant details was not reflected though the same was already shown in the cause title of the main order. Therefore, the Assessing**

Officer has treated the petitioner's case as not covered by the batch of Writ Petitions decided by this Court on 27.01.2026 whereby the notices under Sections 148(A) and 148 of the Act issued by the JAO were set aside. He submits that if it is clarified, the petitioner would approach the Assessing Officer with a rectification application under Section 154 of the Act for necessary correction in the Assessment Order.

Learned counsel for the Revenue does not dispute that the case of the petitioner in W.P.No.40722 of 2025 was also decided with the batch of Writ Petition Nos.40118 of 2025 and the notices under Sections 148(A) and 148 of the Act were quashed with the liberty as granted in the case of Kankanala Ravindra Reddy (supra).

In that view of the matter, it is clarified that the present Writ Petition is also one of the batch of cases disposed of by the common order dated 27.01.2026 whereby the impugned notices under Sections 148(A) and 148 of the Act were quashed on the ground of lack of jurisdiction of JAO.

In such circumstances, the petitioner may have the liberty to approach the Assessing Officer with a rectification application against the order of assessment.

The instant Interlocutory Application is accordingly disposed of.

//TRUE COPY//

SD/ P.C. SULEKHA DEVI  
ASSISTANT REGISTRAR

SECTION OFFICER

To,

1. The Income Tax Officer Ward-1, Warangal, Income Tax Office, D. No. 1-8-610,3rd Floor, Mayuri Complex, OPP: TSNPDCL Bhawan, Nakkalagutta, Hanamkonda, Warangal, Telangana-506001.
2. The Principal Commissioner of Income Tax-1, Hyderabad, IT Towers, AC Guards, Masab Tank, Hyderabad, Telangana-500004.
3. The Assessment Unit, Income Tax Department, National Faceless Assessment Centre, Delhi, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi-110003.
4. One CC to SRI DUNDU MANMOHAN Advocate [OPUC]
5. One CC to Ms. B.SAPNA REDDY, SC for Income Tax Department. [OPUC]
6. Two CD Copies.

BSK  
GJP



**HIGH COURT**

**DATED: 06/05/2026**

**ORDER**

**I.A.No.1 OF 2026**

**IN**

**WP.No.40722 of 2025**



**DISPOSING OF THE I.A**

⑧ NIT  
25/6/26