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

FRIDAY ,THE THIRTY FIRST DAY OF JANUARY
TWO THOUSAND AND TWENTY FIVE

**PRESENT**

**THE HONOURABLE THE ACTING CHIEF JUSTICE SUJOY PAUL**

**THE HONOURABLE SMT JUSTICE RENUKA YARA**

**WRIT PETITION NO: 2723 OF 2025**

**Between:**

Murali Krishna Pothuguntla, 5/ o.Pothuguntla Venkatrao Aged. About 43 years, Occ. Business, 1H No 1-10, Thimmaraopet(V), Chennaraopet(M), Warangal, Telangana

**...PETITIONER(S)**

**AND**

1. Income Tax Officer,, Ward 12(1), Hyderabad Aayakar Bhawan, Opposite Lb Stadium, Basheer Bagh, Hyderabad, Telangana, 500004
2. Principal Commissioner of Income Tax- 1, Income Tax Towers, Masab Tank, Hyderabad.
3. 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, setting aside and quashing the notice issued u/s 148 dated 31.03.2024 against the Petitioner for the A.Y. 2020-21 as the same was issued without approval of the specified authority II.Declare that the approval granted by the Specified Authority under Section 151 of the Act for the impugned notice as invalid and without legal effect.

**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 to direct the Department not to take any further steps consequent to passing of the notice u/s 148

**Counsel for the Petitioner: SRI G. SRINIVASA RAO REP., FOR SRI. P SOMA SHEKAR REDDY**

Counsel for the Respondent Nos.1&2: SRI BOKARO SAPNA REDDY (Jr. SC FOR INCOME TAX)

Counsel for the Respondent No.3: SRI GADI PRAVEEN KUMAR DY. SOLICITOR GENERAL OF INDIA

The Court made the following: ORDER

**THE HON'BLE THE ACTING CHIEF JUSTICE SUJOY PAUL**

**AND**

**THE HON'BLE SMT. JUSTICE RENUKA YARA**

**WRIT PETITION No.2723 of 2025**

**ORDER** *(Per the Hon'ble the Acting Chief Justice Sujoy Paul)*

Sri G. Srinivasa Rao, learned counsel for the petitioner; Ms. B. Sapna Reddy, learned Junior Standing Counsel for Income Tax Department, for respondent Nos.1 and 2 and Sri B. Mukherjee, learned counsel representing Sri Gadi Praveen Kumar, learned Deputy Solicitor General of India, for respondent No.3.

2. The singular point raised by learned counsel for the petitioner is that the approval under Section 151 of the Income Tax Act, 1961, (for short, 'the Act') dated 30.03.2024, in column 22, shows that the approval was recorded to verify the sources for the cash deposits made by the assessee in different banks. Thus, this 'approval' is not an approval in consonance with Section 151 of the Act. Instead, it is confined to only aforesaid purpose.

3. Learned Junior Standing Counsel for Income Tax Department, for respondent Nos.1 and 2, submits that the aforesaid approval is an old approval and consequent upon that, a notice dated 31.03.2024 under Section 148 of the Act was already issued.

4. Learned counsel for the petitioner fairly submits that consequent upon the aforesaid notice dated 31.03.2024 (Annexure-P2), assessment proceedings are pending.

5. In this view of the matter, at this stage, we are not inclined to interfere in the matter. The petitioner is at liberty to take a specific objection regarding infirmity in the aforesaid approval and raise the question of competence/jurisdiction in the pending assessment proceedings. In that event, it will be lawful to the competent authority to decide the said objection while taking decision in the pending assessment proceedings.

6. Learned Junior Standing Counsel for Income Tax Department, for respondent Nos.1 and 2, has raised no objection to the aforesaid direction.

7. Accordingly, this Writ Petition is **disposed of** by reserving liberty to the petitioner to raise such objection in the pending assessment proceedings. In that event, the competent authority shall consider and decide such objection in accordance with law. It is made clear that this Court has not expressed any opinion on the merits of the case. No costs.

Interlocutory applications, if any pending, shall also stand

**SD/-V. KAVITHA**
**ASSISTANT REGISTRAR**

**//TRUE COPY//**

**SECTION OFFICER**

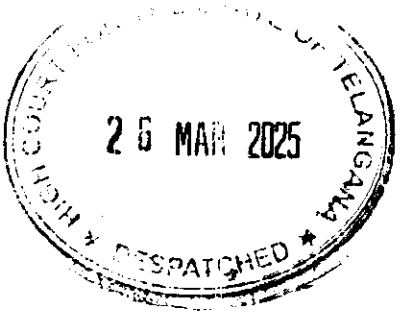
**To,**

1. Income Tax Officer, Ward 12(1), Hyderabad Aayakar Bhawan, Opposite Lb Stadium, Basheer Bagh, Hyderabad, Telangana, 500004
2. Principal Commissioner of Income Tax- 1, Income Tax Towers, Masab Tank, Hyderabad.
3. The Secretary, Union of India, Ministry of Finance 166-B, North Block, New Delhi - 110 001
4. One CC to SRI. P SOMA SHEKAR REDDY Advocate [OPUC]
5. One CC to SRI. BOKARO SAPNA REDDY (Jr. SC FOR INCOME TAX) [OPUC]
6. One CC to Sri Gadi Praveen Kumar, Deputy Solicitor General of India [OPUC]
7. Two CD Copies

KKS
BS

**HIGH COURT**

**DATED:31/01/2025**




**ORDER**

**WP.No.2723 of 2025**

**DISPOSING OF THE WRIT PETITION WITHOUT COSTS**

9
S.B
4/3/25