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

TUESDAY, THE ELEVENTH DAY OF FEBRUARY
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HONOURABLE SMT JUSTICE RENUKA YARA

WRIT PETITION NO: 3660 OF 2025

Between:

Shahid Jamal Ansari, S/o. Faiyazul Haq Ansari, Aged about 57 years, Occ- Private Employment, Address - Flat No. 1905, A-Block, Aditya Empress Towers, Shaikpet, Hyderabad-500008. Currently residing at - 3, Cobblestone Village way Apt 6, Millbury, Massachusetts, 01527, USA

...PETITIONER

AND

1. Union of India, Ministry of Finance, Shastri Bhavan, New Delhi
2. Assistant Commissioner of Income Tax, Circle-12(1), Hyderabad, Aayakar Bhawan, Opposite LB Stadium, Basheer Bagh, Hyderabad
3. Centralized Processing Centre, Income Tax Department, Bengaluru - 560500

...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, order or direction, more particularly in the nature of a Writ of Mandamus declaring the action of Respondent No.2 in issuing order dt.10/01/2025 u/s 154 of the Income Tax Act, 1961 bearing DIN No-ITBA/COM/F/17/2024-25/1072068638(1) as illegal, arbitrary, high handed, and violative of Articles 14 and 265 of the Constitution of India, and set aside the same, and consequently direct the Respondents to consider Form No.67 of the Petitioner dated 22/08/2024 and process the return of the Petitioner for the AY 2023-24.

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 stay all further proceedings including recover proceedings pursuant to the Order of Respondent No.2 dt.10/01/2025 u/s 154 of the Income Tax Act, 1961 bearing DIN No- ITBA/COM/F/17/2024-25/1072068638(1).

Counsel for the Petitioner : SRI KAILASH NATH P.S.S

Counsel for the Respondent No.1 : SRI MUKHERJEE, rep.,
SRI GADI PRAVEEN KUMAR, DEPUTY
SOLICITOR GENERAL OF INDIA.

Counsel for the Respondent No.2&3 : Ms.B.SAPNA REDDY, Jr.SC, rep.,
SRI J.V.PRASAD, Sr.SC FOR IT DEPT.

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.3660 of 2025

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

Sri Kailash Nath P.S.S., learned counsel for the petitioner; Sri B. Mukherjee, learned counsel representing Sri Gadi Praveen Kumar, learned Deputy Solicitor General of India, for respondent No.1 and Ms.B.Sapna Reddy, learned Junior Standing Counsel representing Sri J.V.Prasad, learned Senior Standing Counsel for Income Tax Department, for respondent Nos.2 and 3.

2. The singular grievance raised against the impugned order dated 10.01.2025 is that a binding decision on similar point passed by the Income Tax Appellate Tribunal (Annexure-P17) has not been followed in the impugned order which is an example of judicial indiscipline.

3. In our opinion, this grievance of the petitioner can be taken care of in the in-house remedy.

4. Learned counsel for the petitioner fairly submits that the impugned order is appealable before the Commissioner of Income-tax (Appeals).

5. In our opinion, the aforesaid grievance raised by the petitioner can be gone into and examined by the aforesaid authority. We find no reason to short-circuit the remedies and entertain this writ petition directly.

6. Accordingly, this Writ Petition is **disposed of** by reserving liberty to the petitioner to avail the aforesaid remedy. 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 closed.

SD/-T. JAYASREE
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Ministry of Finance, Union of India, Shastri Bhavan, New Delhi
2. The Assistant Commissioner of Income Tax, Circle-12(1), Hyderabad, Aayakar Bhawan, Opposite LB Stadium, Basheer Bagh, Hyderabad
3. The Centralized Processing Centre, Income Tax Department, Bengaluru - 560500
4. One CC to SRI KAILASH NATH P.S.S, Advocate. [OPUC]
5. One CC to SRI GADI PRAVEEN KUMAR, (Deputy Solicitor General of India), High Court for the State of Telangana at Hyderabad. [OPUC]
6. One CC to SRI J.V.PRASAD, Sr.SC for Income Tax Department. [OPUC]
7. Two CD Copies.

BSK

BS

HIGH COURT

DATED:11/02/2025



ORDER

WP.No.3660 of 2025

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

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SL
4/3/25