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

FRIDAY, THE SEVENTH DAY OF MARCH
TWO THOUSAND AND TWENTY FIVE

PRESENT

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

WRIT PETITION Nos: 6804 & 6806 OF 2025

WRIT PETITION NO: 6804 OF 2025

Between:

Mrs. Shetkar Girija, D/o. Mr. Suresh Kumar Shetkar, aged 35 years, Occ. Business, H.No.6-3-1238/B/21, Creamline Diary Products Limited, Rajbhavan Road, Somajiguda, Hyderabad - 500 082, Telangana.

...PETITIONER

AND

1. The Income Tax Officer, Ward 6(1), Hyderabad, Income Tax Towers, A C Guards, Masab Tank, Hyderabad - 500 004, Telangana.
2. Assessment Unit, Income Tax Department, National e-Assessment Center, New Delhi, Room No.. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi - 110 003.
3. The Principal Commissioner of Income Tax - 1, Income Tax Towers, A C Guards, Masab Tank, Hyderabad - 500 004, Telangana.
4. The Joint Commissioner (Appeals) / the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre. Delhi, Through the Principal Chief Commissioner of Income Tax (NaFAC), Delhi, North Block, New Delhi - 110 001
5. The Central Board of Direct Taxes, Represented by its Chairman, Department of Revenue, Ministry of Finance, Government of India, Secretariat Buildings, 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 issue a Writ of Mandamus or any other appropriate Writ, Order or Direction, declaring the order passed by the 1st Respondent, vide DIN and Letter No.. ITBA/ RCV/F/17/2024-25/1072588093(1), dated 27.01.2025 in rejecting the stay application filed by the Petitioner, pending disposal of the appeal of the

Petitioner before the 1st Appellate Authority, i.e., the 4th Respondent herein, for the Assessment Year 2016 - 17, as arbitrary, illegal, barred by limitation, bad in law, void-ab-initio, violative of the principles of natural justice, apart from being violative of Articles 14, 19(1) (g) and 265 of the Constitution of India Sec 148A of the Income Tax Act, 1961, and consequently set-aside the same and grant stay of recovery, pending disposal of the Petitioners appeal before the 1st Appellate Authority, in the interests of justice.

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 any recovery pursuant the order passed by the 1st Respondent, vide DIN and Letter No.. ITBA/RCV/F/17/2024-25/1072588093(1), dated 27.01.2025 in rejecting the stay application filed by the Petitioner, pending disposal of the appeal of the Petitioner before the 1st Appellate Authority, i.e., the 4th Respondent herein, for the Assessment Year 2016 - 17, pendirg disposal of the above Writ Petition.

Counsel for the Petitioner: SRI SRINARAYAN TOSHNIWAL, REP. FOR SRI A.V.A.SIVA KARTIKEYA

Counsel for the Respondents: M/s. BOKARO SAPNA REDDY, Jr. SC FOR INCOME TAX

WRIT PETITION NO: 6806 OF 2025

Between:

Mrs. Gangavva Chinthala, D/o. Late. K. Balraj Goud, Aged 82 years, Occ. Business, H.No. 6-3-1238/B/21, Creamline Diary Products Limited, Rajbhavan Road, Somajiguda, Hyderabad - 500 082, Telangana.

...PETITIONER

AND

1. The Income Tax Officer, Ward 10(1), Hyderabad, Income Tax Towers, A C Guards, Masab Tank, Hyderabad - 500 004, Telangana.
2. Assessment Unit, Income Tax Department, National e-Assessment Center. New Delhi, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi - 110 003.
3. The Principal Commissioner of Income Tax - 1, Income Tax Towers, A C Guards, Masab Tank, Hyderabad - 500 004, Telangana.
4. The Joint Commissioner (Appeals) / the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre. Delhi, Through the Principal Chief Commissioner of Income Tax (NaFAC), Delhi, North Block, New Delhi - 110 001.

5. The Central Board of Direct Taxes, Represented by its Chairman, Department of Revenue, Ministry of Finance, Government of India, Secretariat Buildings, 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 issue a Writ of Mandamus or any other appropriate Writ, Order or Direction, declaring the order passed by the 1st Respondent vide DIN and Letter No. ITBA/COM/F/17/2024-25/1072899719(1), dated 04/02/2025 in rejecting the stay application filed by the Petitioner, pending disposal of the appeal of the Petitioner before the 1st Appellate Authority, i.e., the 4th Respondent herein, for the Assessment Year 2016 - 17, as arbitrary, illegal, barred by limitation, bad in law, void-ab-initio, violative of the principles of natural justice, apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India and Sec 148A of the Income Tax Act, 1961, and consequently set-aside the same and grant stay of recovery, pending disposal of the Petitioners appeal before the 1st Appellate Authority, in the interests of justice.

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 any recovery, pursuant to the order passed by the 1st Respondent, vide DIN and Letter No. ITBA/COM/F/17/2024-25/1072899719(1), dated 04/02/2025 in rejecting the stay application filed by the Petitioner, pending disposal of the appeal of the Petitioner before the 1st Appellate Authority, i.e., the 4th Respondent herein, for the Assessment Year 2016 - 17, pending disposal of the above Writ Petition.

Counsel for the Petitioner: SRI SRINARAYAN TOSHNIWAL, REP. FOR SRI A.V.A.SIVA KARTIKEYA

Counsel for the Respondents: M/s. BOKARO SAPNA REDDY, Jr. SC FOR INCOME TAX

The Court made the following: COMMON ORDER

THE HON'BLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HON'BLE SMT. JUSTICE RENUKA YARA

WRIT PETITION Nos.6804 & 6806 of 2025

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

Sri Srinarayan Toshniwal, learned counsel represents Sri A.V.A.Siva Kartikeya, learned counsel for the petitioners and Ms. B. Sapna Reddy, learned Junior Standing Counsel for Income Tax Department, for the respondents.

2. Regard being had to the similitude of the questions involved, these matters were heard analogously and decided by way of this common order.

3. During the course of hearing, learned counsel for the parties agreed that these petitions may be disposed of in terms of order passed by this Court in W.P.No.36648 of 2024 dated 30.12.2024.

4. In view of consensus arrived at, the Writ Petitions are **disposed of** directing the Assessing Officer not to pursue the recovery proceedings in terms of the assessment orders impugned in the appeals till the decision of the appellate authority. The appellate authority shall make endeavour to

decide the appeals expeditiously. It is made clear that this Court has not expressed any opinion on merits of the case. No costs.

Interlocutory applications, if any pending, shall also stand closed.

SD/-K. SREE RAMA MURTHY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Income Tax Officer, Ward 6(1), Hyderabad, Income Tax Towers, A C Guards, Masab Tank, Hyderabad - 500 004, Telangana.
2. The Income Tax Officer, Ward 10(1), Hyderabad, Income Tax Towers, A C Guards, Masab Tank, Hyderabad - 500 004, Telangana.
3. The Assessment Unit, Income Tax Department, National e-Assessment Center. New Delhi, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi - 110 003.
4. The Principal Commissioner of Income Tax - 1, Income Tax Towers, A C Guards, Masab Tank, Hyderabad - 500 004, Telangana.
5. The Joint Commissioner (Appeals) / the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre. Delhi, Through the Principal Chief Commissioner of Income Tax (NaFAC), Delhi, North Block, New Delhi - 110 001.
6. The Chairman, Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, Government of India, Secretariat Buildings, New Delhi - 110 001.
7. One CC to SRI A.V.A.SIVA KARTIKEYA, Advocate [OPUC]
8. One CC to SRI BOKARO SAPNA REDDY, Jr. SC FOR INCOME TAX [OPUC]
9. Two CD Copies

BSR

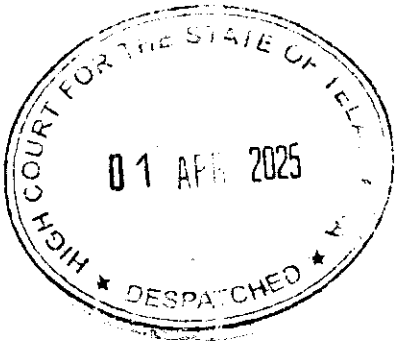
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HIGH COURT

DATED: 07/03/2025

COMMON ORDER

WP.Nos.6804 & 6806 of 2025



DISPOSING OF BOTH THE WRIT PETITIONS, WITHOUT COSTS

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S.B
19/3/25