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

WEDNESDAY, THE NINETEENTH 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: 4835 OF 2025

Between:

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

...PETITIONER

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 and the Assessment Order dated 30.01.2025 passed 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. III.Set aside the Assessment order dated 30.01.2025 as the notice issued u/s 148 dated 31.03.2024 itself was bad in law.

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 assessment order dated 30.01.2025.

Counsel for the Petitioner :SRI P.SOMA SHEKAR REDDY

Counsel for the Respondents No.1&2 : Ms.BOKARO SAPNA REDDY,
(Jr. SC FOR INCOME TAX)

Counsel for the Respondent No.3 : SRI GADI PRAVEEN KUMAR,
DY.SOL.GENERAL

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.4835 OF 2025

ORDER *(per the Hon'ble the Acting Chief Justice)*:

Heard Sri P.Soma Shekar Reddy, learned counsel for the petitioner; Ms. Bokaro Sapna Reddy, Junior Standing Counsel for Income Tax for respondent Nos.1 and 2 and Sri Gadi Praveen Kumar, learned Deputy Solicitor General of India for respondent No.3.

2. This is the second visit of the petitioner to this Court. Earlier, the petitioner filed W.P.No.2723 of 2025 against notice dated 31.03.2024 issued under Section 148 of the Income Tax Act, 1961 (for short, the Act). The said Writ Petition was disposed of on 31.01.2025 by reserving liberty to the petitioner to raise all relevant objections in the pending assessment proceedings.

3. Now, the impugned assessment order dated 30.01.2025 is called in question by contending that issuance of show cause notice itself is bad in law. In support of this submission, a number of decisions of the Supreme Court were cited. However, on a specific query from the Bench, learned counsel for the petitioner fairly submitted that neither in reply to the show cause

notice nor during the assessment proceedings, the petitioner raised objection regarding jurisdiction. On the strength of these judgments, it is submitted that the objection of jurisdiction can be taken before the Writ Court for the first time.

4. The other side submitted that the petitioner has statutory remedy of appeal.

5. In the first round itself in W.P.No.2723 of 2025, the petition was not entertained and the petitioner was permitted to raise all objections before the authorities. Admittedly, the petitioner has not raised any such objections by filing reply to the show cause notice or during assessment proceedings.

6. The Apex Court in **Special Director v. Mohd. Ghulam Ghouse**[1] opined that the scope of interference on show cause notice is limited. It was held as under:

> "5... Whether the show-cause notice was founded on any legal premises, is a jurisdictional issue which can be even be urged by the recipient of the notice and such issues also can be adjudicated by the authority issuing the very notice initially, before the aggrieved could approach the court..."

7. Since the petitioner's previous petition itself was not entertained because of availability of in-house statutory remedy,

[1] (2004) 3 SCC 440

we find no reason to take a different view in this round. The Writ Petition is, accordingly, **disposed of** by reserving liberty to the petitioner to assail the impugned assessment order before the appropriate authority. There shall be no order as to costs. Miscellaneous applications, if any, shall stand closed.

SD/-N. SRIHARI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

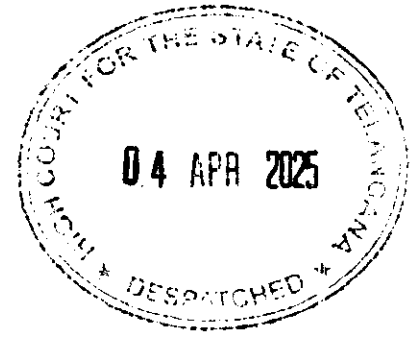
1. The Income Tax Officer, Ward 12(1), Hyderabad Aayakar Bhawan, Opposite Lb Stadium, Basheer Bagh, Hyderabad, Telangana, 500004
2. The Principal Commissioner of Income Tax- 1, Income Tax Towers, Masab Tank, Hyderabad
3. The Secretary, Union of India, Ministry of Finance, 166-B, North Block, New Delhi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

BSK

BS

HIGH COURT

DATED:19/02/2025



ORDER

WP.No.4835 of 2025

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

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S.A
6/3/25