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. 6815 & 6869 OF 2025

WRIT PETITION NO: 6815 OF 2025

Between:

Mr. Bhasker Reddy Kondapally, S/o. Mr. Narasimha Reddy, aged 64 years, Occ.. Employee, H.No.6-3-1238/B/21, Creamline Diary Products Limited, Rajbhavan Road, Somajiguda, Hyderabad - 500 082, Telangana.

...PETITIONER

AND

1. The Deputy Commissioner of Income Tax, Circle 1(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
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/17/2024-25/1071966563(1), dated 07.01.2025, 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 and Sec 148A of the Income Tax Act, 1961, and consequently set-aside the same and grant stay of recovery, pending disposal of the Petitioner's 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/17/2024-25/1071966563(1). dated 07.01.2025, 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, pending disposal of the above Writ Petition.

Counsel for the Petitioner: SRI SRINARAYANA TOSHNIWAL, REPRESENTS SRI A. V. A. SIVA KARTIKEYA

Counsel for the Respondents: MS. BOKARO SAPNA REDDY (Jr. SC FOR INCOME TAX)

WRIT PETITION NO: 6869 OF 2025

Between:

Late Mr. Gangadhar Mandava, Represented by his wife and legal heir, Mrs. Ramakumari Mandavva, D/o. Mr. V Jagapathi Rao, aged 62 years, Occ. Business, 6-3-1238/B/21, Creamline Dairy Products, Raj Bhavan Road, Somajiguda, Hyderabad - 500 082 Telangana.

...PETITIONER

AND

1. The Deputy Commissioner of Income Tax, Circle 1(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/17/2024-25/1071966458(1), dated 07.01.2025 in directing the Petitioner to pay 20 percent of the disputed demand, 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 Petitioner's 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/17/2024-25/1071966458(1). dated 07.01.2025 in directing the Petitioner to pay 20% of the disputed demand, 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, REPRESENTS SRI. A V A SIVA KARTIKEYA

Counsel for the Respondents: MS. 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.6815 & 6869 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. By impugned orders both dated 07.01.2025, the interim orders were granted in favour of the petitioners subject to depositing 20% of the disputed amount.

4. Learned counsel for the parties fairly submitted that in cases relating to faceless assessment procedure, this Court in batch of writ petitions has granted stay and these writ petitions may be disposed of in terms of common order passed by this Court in W.P.Nos.1974 and 1975 of 2025 dated 27.01.2025.

5. In view of consensus arrived at, the impugned orders both dated 07.01.2025 are set aside. Learned appellate authority shall decide the appeals preferred by the petitioners expeditiously on its own merits, but shall not compel the petitioners to deposit the amounts demanded, considering the nature of the cases.

6. Accordingly, these Writ Petitions are **disposed of.** No costs.

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

SD/-T. JAYASREE
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

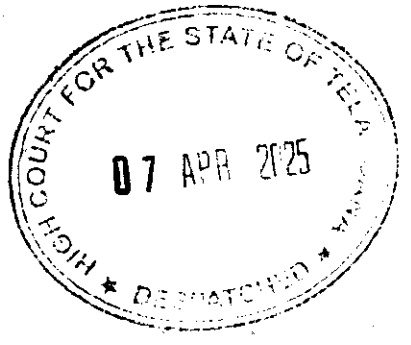
To,

1. The Deputy Commissioner of Income Tax, Circle 1(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
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 Chairman, The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, Government of India, Secretariat Buildings, New Delhi - 110 001.
6. One CC to Sri A. V. A. Siva Kartikeya, Advocate [OPUC]
7. One CC to Ms. Bokaro Sapna Reddy (Jr. SC for Income Tax) [OPUC]
8. Two CD Copies

T J
LS

HIGH COURT

DATED:07/03/2025



COMMON ORDER

WRIT PETITION NO.6815 AND 6869 of 2025

DISPOSING OF THE WRIT PETITIONS

WITHOUT COSTS

(10)
kpr
25/3/25