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

THURSDAY, THE THIRTEENTH 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: 12999 OF 2014

Between:

M/S.Tata Teleservices LTD, A Company incorporated under the provisions of Companies Act 1956, having its office at Gyan peeth Hardware park , Plot No 1 to 5, Sy No 1/1, Imarath Kancha, Raviryala Village, Maheswaram Mandalam, Ranga Reddy Dist, Hyderabad - 500005.

Represented by its Authorized Signatory TAN HYDT00554B

AND **...PETITIONER**

1. Union Of India, Ministry of Finance, Department of Revenue, Government of India, North Block, New Delhi- 110 001 Through the Secretary.
2. The Joint Commissioner Of Income Tax,, Range - 15, 4th Floor, D Block, Income Tax towers , AC Guards, Hyderabad
3. The Deputy Commissioner Of Income Tax, Circle 15(2) D Block, Income Tax towers , AC Guards, HYDERABAD
4. The Commissioner Of Income Tax (APPEALS) - II ,, 4th Floor, D Block, Income Tax towers, AC Guards, Hyderabad
5. The Assistant Commissioner of Income Tax.51(1), Aayakar Bhawan District Centre, Laxmi Nagar New Delhi-110092
6. The Commissioner of Income Tax (Appeals)- XXX, 3rd Floor, B Block, CIVIC Center, New Delhi- 110002.
7. The Commissioner of Income Tax-II Range -15, 4th Floor, A Block, Income Towers, AC Gaurds, Hyderabad,

(R7 is impleaded as per Court Order dated 04-09-2014 In WPMP.No.30781 of 2014)

...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 an appropriate writ, order or direction more especially one in the nature of Writ of Certiorari calling for the records pertaining to the order dated 31.03.2104 passed by the 2nd respondent under Section 271C read with 275 with respect to Assessment year 2010 - 11 and demand notice dated 31.03.2014 issued under section 156 of the Act and quash the same consequently Declare that 2nd Respondent has no jurisdiction to conduct any proceeding against the Petitioner after 30.04.2012

I.A. NO: 2 OF 2014(WPMP. NO: 16298 OF 2014)

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 the impugned order dated 31.03.2014 passed under Section 271C read with 275 with respect to. Assessment year 2010-11 and denim(notice dated 31.03.2104 issued by the 2nd respondent, pending disposal of the main writ petition

I.A. NO: 3 OF 2014(WPMP. NO: 17456 OF 2014)

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 receive the material papers as Exb P9 page NO: 70-83

I.A. NO: 6 OF 2014(WPMP. NO: 44303 OF 2014)

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 restore the writ petition to its file by setting aside the default order passed on 13.11.2014

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: i. Accept and allow the instant application and may kindly list WP No. 12999 of 2014 for final hearing as early as possible in the interest of justice. ii. Issue any order or relief.

Counsel for the Petitioner: MS. ANANYA KAPOOR, REPRESENTS MS.MAANASA K

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

Counsel for the Respondent Nos.2 to 6: MS. B. SAPNA REDDY, SC REPRESENTS SRI J.V. PRASAD, SC FOR INCOME TAX DEPARTMENT

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.12999 of 2014

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

Ms. Ananya Kapoor, learned counsel represents Ms. K. Maanasa, learned counsel for the petitioner and Ms.B.Sapna Reddy, learned Junior Standing Counsel represents Sri J.V.Prasad learned Senior Standing Counsel for Income Tax Department, for the respondent(s).

2. With the consent, finally heard.

3. Learned counsel for the petitioner submits that ITTA.No.163 of 2018 filed by the present petitioner for the same assessment year 2010-11 has been allowed by this Court in view of judgment of Supreme Court in **Bharti Cellular Limited v. Assistant Commissioner of Income Tax**[1]. In the said ITTA, the tax liability was set aside. In the instant writ petition, the subject matter of challenge is to the penalty arising out of the same assessment year. Thus, in view of appellate order passed in said ITTA and the said judgment of Supreme Court, the penalty order may be set aside.

[1] (2024) 8 SCC 608

4. Learned Junior Standing Counsel for Income Tax Department fairly submits that the contention of learned counsel for the petitioner is, indeed, correct and the point involved in this writ petition is squarely covered by the aforesaid judgment of Supreme Court.

5. Resultantly, the impugned penalty order dated 31.03.2014 is **set aside**. If the petitioner had deposited any bank guarantee with the respondents, they shall return it to the petitioner within thirty days from the date of production of copy of this order.

6. Accordingly, this Writ Petition is **disposed of**. No costs.

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

SD/- K.SREERAMA MURTHY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Secretary, Union Of India, Ministry of Finance, Department of Revenue, Government of India, North Block, New Delhi- 110 001.
2. The Joint Commissioner Of Income Tax,, Range - 15, 4th Floor, D Block, Income Tax towers , AC Guards, Hyderabad
3. The Deputy Commissioner Of Income Tax, Circle 15(2) D Block, Income Tax towers , AC Guards, HYDERABAD
4. The Commissioner Of Income Tax (APPEALS) - II ,, 4th Floor, D Block, Income Tax towers, AC Guards, Hyderabad
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7. The Commissioner of Income Tax-II Range -15, 4th Floor, A Block, Income Towers, AC Gaurds, Hyderabad,
8. One CC to Ms. Maanasa K, Advocate [OPUC]
9. One CC to Sri Gadi Praveen Kumar, Assistant Solicitor General Of India [OPUC]
10. One CC to Sri J.V. Prasad, SC for Income Tax Department[OPUC]
11. Two CD Copies

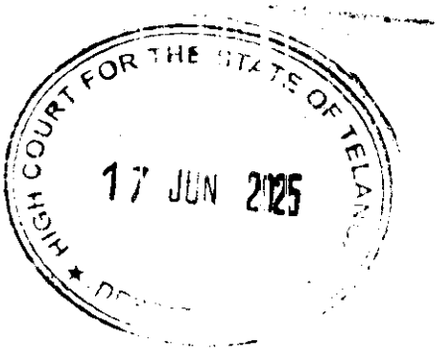
T J
GJP -P/A-

HIGH COURT

DATED:13/02/2025

ORDER

WP.No.12999 of 2014



DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

(13) PA
24/5/25