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

TUESDAY,THE TWENTY SECOND DAY OF JULY
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE P.SAM KOSHY

WRIT PETITION NOS:
20979,20982,20983,20998,21046,21053,21063,21064,21066,21070,21076,21078, 21084,21095,21099,21105,21127,21185 and 21208 OF 2025

WRIT PETITION NO: 20979 OF 2025

Between:

The Batasingaram Farmers Service Co-operative Society Limited, Rep. by Manager Jakkula Ailesh, D.No. 5-64, Main Road, Abdullapurmet, K.V.RangaReddy,Telangana-501505.

...PETITIONER

AND

1. The Income Tax Officer, Ward 9(1), Hyderabad, I T Tower, AC Guards, Masab Tank, Hyderabad Telangana-500004.
2. The Principal Chief Commissioner of Income Tax AP and TS, 10th Floor, C-Block, I.T. Towers, 10-2-3, A.C. Guards, Hyderabad-500004.
3. The Assessment Unit, Income Tax Department, National Faceless Assessment Centre, Delhi, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi-110003.

...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 particularly one in the nature of Writ of Mandamus, declaring the Assessment Order dt. 10.05.2023 passed by the 3rd respondent u/s 147 r.w.s 144/144B of the Income-tax Act for A.Y. 2013-14 vide DIN No. ITBA/AST/S/147/2023-24/1052706560(1), consequent to the order passed u/s 148A(d) dt. 26.07.2022 vide DIN No. ITBA/COM/F/17/2022- 23/1044100510(1) and the notice u/s 148 dt. 26.07.2022 vide DIN No. ITBA/AST/M/148_1/2022- 23/1044142726(1), issued by the JAO(1st respondent) instead of FAO(3rd respondent) and consequential penalty orders passed vide order u/s 271F of the Act dt. 23.02.2024, order u/s 271(1)(b) of the Act dt.18.09.2023, and order u/s 271(1)(c) of the Act dt. 30.01.2024 as void,

illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural 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 pursuant to the Assessment Order dt. 10.05.2023 passed by the 3rd respondent u/s 147 r.w.s 144/144B of the Income-tax Act for A.Y. 2013-14 vide DIN No. ITBA/AST/S/147/2023-24/1052706560(1) and may pass such other order(s) as the Hon'ble Court deems fit and proper in the interests of substantial justice, as otherwise the Petitioner would be put to irreparable loss and severe injury.

Counsel for the Petitioner: SRI PRUDHVIRAJ MATTAPALLY REPRESENTING FOR SRI. DUNDU MANMOHAN

Counsel for the Respondents: SRI K SUDHAKAR REDDY (Sr SC FOR INCOME TAX)

WRIT PETITION NO: 20982 OF 2025

Between:

K. Yadaiah, S/o K.Nagaiah, Aged about 67 years, Occ Retired Employee, R/o MIG 1893, BHEL MIG, Near Fly over Bridge, Serilingampally, Ranga Reddy District, Telangana.

AND **...PETITIONER**

1. Union of India, Ministry of Finance, Rep., by its Secretary, 166-B North Block, New Delhi-110 001.
2. Income Tax Officer, Ward 13(1), Hyderabad, Telangana
3. The Principal Chief Commissioner of Income Tax, AP and TS, 10th Floor, C Block IT Towers, 1023, AC Guards, Hyderabad, Telangana
4. The National Faceless Assessement Centre, Income Tax Department, Ministry of Finance, Govt. of India, New Delhi

...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 appropriate Writ, direction order or orders, more particularly one in the nature of Writ of Mandamus declaring the action of Respondent.No.2 (i) In passing impugned order dt.28/03/2023 U/s 148A(d) bearing DIN as Notice No: ITBA/AST/F/148A/2022-23/1051459357(1) and consequent Notice dt.28.03.2023 U/s 148 of the Income Tax Act,1961 bearing DIN 86 Notice no ITBA/AST/S/148 1/2022-23/1051460037(1) and

(ii) consequent orders issued by Respondent.No.4 i.e.,

a. Assessment order on dt.01/02/2024 U/s 147 r/w 144B of the Income Tax Act, 1961 bearing DIN ITBA/ AST/S/147/2023-24/1060374456(1).

b.Demand Notice on dt.01.02.2024 U/s 156 of the Income Tax Act, 1961 bearing DIN 8And Notice No ITBA/AST/S/156/2023-24/1060374624(1).

c.Demand Notice on dt.05.08.2024 U/s 156 of the Income Tax Act, 1961 bearing DIN and Notice No ITBA/PNL/S/ 156/2024-25/ 1067317377(1).

d. Demand Notice on dt.05.08.2024 U/s 156 of the Income Tax Act, 1961 bearing DIN 86 Notice No ITBA/PNL/S/156/2024-25/1067318361(1).

e. Demand Notice on dt.05/08/2024 U/s 156 of the Income Tax Act, 1961 bearing DIN and Notice No ITBA/ PNL/S/156/2024-25/1067333242(1)

(iii) Penalty Order issued by Respondent.No.4

a. on dt.05.08.2024 U/s 274 r/w 271(1)(b) of the Income Tax Act, 1961, bearing DIN ITBA/PNL/F/271(1)(b)/2024-25/ 1067333308(1).
b. on dt.05.08.2024 U/s 274 r/w 272(1)(c) of the Income Tax Act, 1961, bearing DIN ITBA/PNL/F/271(1)(c)/2024- 25/ 1067335933(1)
c. on dt.05.08.2024 U/s 271F of the Income Tax Act, 1961,bearing DIN ITBA/PNL/F/271F/2024-25/ 1067336167(1)

(iv) further freezing the bank accounts of the Petitioner bearing A/c No 52190446801, State Bank Of India, Ramachandrapuram Branch,BHEL Township, Telangana by Respondents without any notice/intimation to the Petitioner

for the AY 2016-17 as illegal, arbitrary, bad in law, without jurisdiction, void ab initio, violative of principles of natural justice and violative of Section 144B and 149(1) of the Income Tax Act, 1961 and also violative of Petitioners right guaranteed under Article 14, 19 and 265 of the Constitution of India and consequently set aside the same

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 suspend the orders passed by Respondent.No.2

(i) order dt.28.03.2023 U/s 148A(d) bearing DIN & Notice No: IT BA/AST/F/148A/2022-23/1051459357(1) and consequent Notice dt.28.03.2023 U/s 148 of the Income Tax Act,1961 bearing DIN & Notice no: ITBA /AST/S/148_1/2022-23/1051460037(1)
(ii) consequent orders issued by Respondent.No.4 i.e.,

a. Assessment order on dt.01.02.2024 U/s 147 r/w 144B of the Income Tax Act, 1961 bearing DIN ITBA/ AST/S/147/2023-24/1060374456(1).

b. Demand Notice on dt.01.02.2024 U/s 156 of the Income Tax Act, 1961 bearing DIN 86 Notice No: ITBA/AST/S/156/2023-24/1060374624(1).

c. Demand Notice on dt.05.08.2024 U/s 156 of the Income Tax Act, 1961 bearing DIN &, Notice No: ITBA/PNL/S/156/2024-25/1067317377(1).

d. Demand Notice on dt.05.08.2024 U/s 156 of the Income Tax Act, 1961 bearing DIN & Notice No: ITBA/PNL/S/156/2024-25/1067318361(1).

e. Demand Notice on dt.0 .08.2024 U/s 156 of the Income Tax Act, 1961 bearing DIN & Notice No: ITBA/ PNL/S/156/2024-25/1067333242(1)

(iii) Penalty Order issued by Respondent.No.4

a. on dt.05.08.2024 U/s 274 r/w 271(1)(b) of the Income Tax Act, 1961, bearing DIN: ITBA/PNL/F/271(1)(b)/2024- 25/ 1067333308(1).

b. on dt.05.08.2024 U/s 274 r/w 272(1)(c) of the Income Tax Act, 1961, bearing DIN: ITBA/PNL/F/271(1)(c)/2024- 25/ 1067335933(1).

c. on dt.05.08.2024 U/s 271F of the Income Tax Act, 1961,bearing DIN: ITBA/PNL/F/271F/2024-25/ 1067336167(1)

(iv) further freezing the bank accounts of the Petitioner bearing A/c No 52190446801, State Bank Of India, Ramachandrapuram Branch, BHEL Township, Telangana by Respondents without for the AY 2016-17 pending disposal of this Writ Petition

Counsel for the Petitioner: SRI. SIRIPURAM KESHAVA

Counsel for the Respondent No.1: SRI GADI PRAVEEN KUMAR Deputy Solicitor General of India

Counsel for the Respondent Nos.2 to 4: SRI SUDHAKAR REDDY SR. SC FOR ITD

WRIT PETITION NO: 20983 OF 2025

Between:

The Primary Agricultural, Co-Operative Society Limited Sreeramgiri Rep. by CEO KATHULA VENKANNA S/o. KESHALU KATHULA Aged about 57 years, Occupation. Business, R/o. Hno, SreeramgiriNelliluiduru Warangal 506368 Telangana, India PAN.AABAP9171D, Assessment Year. 2019-20

...PETITIONER

AND

1. Assessment Unit, National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi - 110 003.
2. The Income tax officer, ward 1, Warangal/ Income Tax Office, D.No. 1-8-610, 3rd Floor, Mayuri Complex, Opp. Tsnpdcl Bhawan, Nakkalagutta, Hanamkonda, Warangal, Telangana, 506001
3. Union of India, Represent by its Secretary Ministry of Finance 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 issue an appropriate writ, order or direction more particularly one in the nature of WRIT OF MANDAMUS holding that the notice issued (JAO) by 2nd Respondent under section 148 Dated. 30/03/2023 vide DIN No. ITBA/AST/S/148 1/2022-23/1051625468(1) for the Assessment Year 2019-20 and the consequential order passed by the 1st respondent u/s. 147 r.w.s 144 read with section 144Bof the Income-tax Act Date of Order 05/01/2024, DIN. ITBA/AST/S/147/2023-24/1059397482(1)for the Assessment Year 2019-20, as arbitrary, illegal, bad in law, void ab initio, violation of principles of natural justice apart from violation of Articles 14, 19 (1)(g) and 265 of constitution of India apart from being violative of provisions of section 148A and section 149 of the Act and also contrary to the circular issued by CBDT and provisions of section 151A of the Act, and consequently set aside the order passed by 1st Respondent u/s. 147 r.w.s 144 read with section 144B of the Income-tax Act Date of Order 05/01/2024, DIN. ITBA/AST/S/147/2023-24/1059397482(1)for the Assessment Year 2019-20 and all consequential proceedings pursuant there to

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 u/s. 147 r.w.s 144 read with section 144B of the Income-tax Act Date of Order 05.01.2024, DIN. ITBA/AST/S/147/2023-24/1059397482(1)for the Assessment Year 2019-20 and stay of Demand notice under section 156 Dated. 05.01.2024 vide DIN No. ITBA/AST/S/156/2023-24/1059397581(1) for the Assessment. Year 2019-20

Counsel for the Petitioner: SRI. THANNERU CHAITANYA KUMAR

Counsel for the Respondent Nos.1&2: Ms. BOKARO SAPNA REDDY SR. SC FOR ITD

Counsel for the Respondent No.3: GADI PRAVEEN KUMAR Deputy Solicitor General of India

WRIT PETITION NO: 20998 OF 2025

Between:

The Batasingaram Farmers Service Co-operative Society Limited, Rep. by Manager Jakkula Ailesh, D.No. 5-64, Main Road, Abdullapurmet, K.V.RangaReddy,Telangana-501505

AND ...**PETITIONER**

1. The Income Tax Officer, Ward 9(1), Hyderabad, I T Tower, AC Guards, Masab Tank, Hyderabad Telangana-500004.
2. The Principal Chief Commissioner of Income Tax AP and TS, 10th Floor, C-Block, I.T. Towers, 10-2-3, A.C. Guards, Hyderabad-500004.
3. The Assessment Unit, Income Tax Department, National Faceless Assessment Centre, Delhi, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi-110003.

...**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 particularly one in the nature of Writ of Mandamus, declaring the Assessment Order dt. 27.04.2023 passed by the 3rd respondent u/s 147 r.w.s 144/144B of the Income-tax Act for A.Y. 2014-15 vide DIN No.ITBA/AST/S/147/2023-24/1052384827(1), consequent to the order passed u/s 148A(d) dt. 26.07.2022 vide DIN No. ITBA/COM/F/17/2022-23/1044106786(1) and the notice u/s 148 dt. 26.07.2022 vide DIN No.ITBA/AST/M/148_1/2022- 23/1044149419(1), issued by the JAO(1st respondent) instead of FAO(3rd respondent) and consequential penalty orders passed vide order u/s 271F of the Act dt. 23.02.2024, order u/s 271(1)(b) of the Act dt. 17.08.2023, and order u/s 271(1)(c) of the Act dt. 30.01.2024 as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural 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 pursuant to the Assessment Order dt. 27.04.2023 passed by the 3rd respondent u/s 147 r.w.s 144/144B of the Income-tax Act for A.Y. 2014-15 vide DIN No. ITBA/AST/S/147/2023-24/1052384827(1) and may pass such other order(s) as the Hon'ble Court deems fit and proper in the interests of substantial justice, as otherwise the Petitioner would be put to irreparable loss and severe injury.

Counsel for the Petitioner: SRI PRUDHVIRAJ MATTAPALLY REPRESENTING FOR SRI. DUNDU MANMOHAN

Counsel for the Respondents: SRI K SUDHAKAR REDDY (Sr SC FOR INCOME TAX)

WRIT PETITION NO: 21046 OF 2025

Between:

The Primary Agricultural, Co-Oparative Society Limited Garla Rep. by CEO SINGU VENKATESWARULU S/o. JAGGAIAH SINGU Aged about 51 years, Occupation. Business, R/o. Pacs Garla 6-34/2 Girls Hostel road Garla Khammam 507210 Telangana, India PAN. AABAP9639C, Assessment Year. 2018-19

...PETITIONER

AND

1. Assessment Unit, National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi - 110 003.
2. The Income tax officer ward 1, Kothagudem/Income Tax Office,6-12-38, Ganesh Temple, Ganesh Temple Main Road, Kothagudem, Telangana
3. Union of India, Ministry of Finance North Block, New Delhi

...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 particularly one in the nature of WRIT OF MANDAMUS holding that the notice issued (JAO) by 2nd Respondent under section 148 Dated. 26.04.2022 vide DIN No. ITBAJAST/S/148_1/2022-23/1042860447(1) for the Assessment Year 2018-19 and the consequential order passed by the 1st respondent u/s. 147 read with section 144B of the Income-tax Act Date of Order 18.03.2024, DIN. ITBA/AST/S/147/2023-24/1062853013(1) for the Assessment Year 2018- 19,.as arbitrary, illegal, bad in law, void ab initio, violation of principles of natural justice apart from violation of Articles 14, 19 (1)(g) and 265 of constitution of India apart from being violative of provisions of section 148A and section 149 of the Act and also contrary to the circular issued by CBDT and provisions of section 151A of the Act, and consequently set aside the order passed by 1st Respondent u/s. 147 read with section 144B of the Income-tax Act Date of Order 18.03.2024, DIN. ITBA/AST/S/147/2023- 24/1062853013(1) for the Assessment Year 2018-19 and all consequential proceedings pursuant there to

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 u/s. 147 read with section 144B of the Income-tax Act Date of Order 18.03.2024, DIN. ITBA/AST/S/147/2023-24/1062853013(1) for the Assessment Year 2018-19 and stay of Demand notice under section 156 Dated.

18.03.2024 vide DIN No. ITBA/AST/S/156/2023-24/1062853224(1) for the Assessment Year 2018-19

Counsel for the Petitioner: SRI. THANNERU CHAITANYA KUMAR

Counsel for the Respondent Nos.1&3: SRI P. SHASHI KIRAN

Counsel for the Respondent No.2: SRI K. SUDHAKAR REDDY SR. SC FOR ITD

WRIT PETITION NO: 21053 OF 2025

Between:

The Batasingaram Farmers Service Co-operative Society Limited, Rep. by Manager Jakkula Ailesh, D.No. 5-64, Main Road, Abdullapurmet, K.V. RangaReddy,Telangana-501505.

...PETITIONER

AND

1. The Income Tax Officer, Ward 9(1), Hyderabad, I T Tower, AC Guards, Masab Tank, Hyderabad Telangana-500004.
2. The Principal Chief Commissioner of Income Tax, AP and TS, 10th Floor, C-Block, I.T. Towers, 10-2-3, A.C. Guards, Hyderabad-500004.
3. The Assessment Unit, Income Tax Department, National Faceless Assessment Centre, Delhi, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi-110003.

...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 particularly one in the nature of Writ of Mandamus, declaring the Assessment Order dt. 31/05/2023 passed by the 1st respondent u/s 147 r.w.s 144 of the Income-tax Act for A.Y. 2016-17 vide DIN No. ITBA/AST/S/147/2023-24/1053358237(1), consequent to the order passed u/s 148A(d) dt. 28/07/2022 vide DIN No. ITBA/COM/F/17/2022-23/1044246923(1) and the notice u/s148 dt. 28/07/2022 vide DIN No. ITBA/AST/M/1481/2022-23/1044287499(1), issued by the JA0(1st respondent) instead of FA(3rd respondent) and consequential penalty order u/s 271(1)(c) of the Act dt. 31/01/2024 as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural 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 pursuant to the Assessment Order dt. 31.05.2023 passed by the 1st respondent u/s 147 r.w.s 144 of the Income-tax Act for A.Y. 2016-17 vide DIN No. ITBA/AST/S/147/2023- 24/1053358237(1)

Counsel for the Petitioner: SRI PRUDHVIRAJ MATTAPALLY REPRESENTING FOR SRI. DUNDU MANMOHAN

Counsel for the Respondents: SRI K SUDHAKAR REDDY (Sr SC FOR INCOME TAX)

WRIT PETITION NO: 21063 OF 2025

Between:

Mr. Satya Prakash Chigurupati, S/o. Dr. C.Siva Rama Krishna, aged 63 years, Occ.. Chartered Accountant, R/o. Flat No.. 3A, Sneha Soudha Apartments, Plot No.. 54, Jubilee Garden, Beside Street of Google Office, Kondapur, Hyderabad - 500 084, Telangana.

...PETITIONER

AND

1. The Assistant Commissioner of Income Tax, Ward 6(1) Hyderabad, IT Towers, AC Guards, Masab Tank, Hyderabad, Hyderabad - 500 082, Telangana.
2. The Additional Commissioner of Income Tax, Range - 6, Hyderabad, IT Towers, AC Guards, Masab Tank, Hyderabad, Hyderabad - 500 082, Telangana

...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 that.

a.the order passed u/s 148A(3) of the Income Tax Act. 1961. dated 27.06.2025, bearing DIN and Notice No.. ITBA/AST/F/148A12025- 26/1077945482(1), by the 1st Respondent

b.the notice issued u/s 148 of the Income Tax Act, 1961, dated 27.06.2025, bearing DIN and Notice No.. ITBA/AST/S/148_1/2025- 26/1077945518(1), by the 1st Respondent by the 1st Respondent, for the Assessment Year 2019 - 20. as arbitrary, illegal, 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 to consequently set aside the same 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 notice issued u/s 148 of the Income Tax Act, 1961, dated 27.06.2025, bearing DIN and Notice No.. ITBA/AST/S/148_1/2025- 26/1077945518(1), by the 1st Respondent, for the

Assessment Year 2019 - 20 pending disposal of the above Writ Petition; and to pass

Counsel for the Petitioner: SRI. A V A SIVA KARTIKEYA

Counsel for the Respondents: Ms. BOKARO SAPNA REDDY (SENIOR SC INCOME TAX DEPARTMENT)

WRIT PETITION NO: 21064 OF 2025

Between:

The Primary Agriculture, Co-Oparative Society Limited Errabelligudem Rep. by CEO SUBHASH PULI S/o. SAMBAIAH PULI Aged about 36 years, Occupation. Business, R/o. Errabelligudem, Nellikuduru Warangal 506002 Telangana, India PAN.AABAP8805A, Assessment Year. 2019-20

AND **...PETITIONER**

1. Assessment Unit, National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi -110 003.
2. The Income tax officer, ward 1, Warangal Income Tax Office, D.No. 1-8-610, 3rd Floor, Mayuri Complex, Opp. Tsnpdcl Bhawan, Nakkalagutta, Telangana-506001
3. Union of India, Represent by its Secretary Ministry of Finance 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 issue an appropriate writ, order or direction more particularly one in the nature of WRIT OF MANDAMUS holding that the notice issued (JAO) by 2nd Respondent under section 148 Dated. 30.03.2023 vide DIN No. ITBA/AST/S/148 1/2022-23/1051624426(1) for the Assessment Year 2019-20 and the consequential order passed by the 1st respondent u/s. 147 read with section 144B of the Income-tax Act Date of Order 05.02.2024, DIN. ITBA/AST/S/147/2023-24/1060529136(1) for the Assessment Year 2019-20, as arbitrary, illegal, bad in law, void ab initio, violation of principles of natural justice apart from violation of Articles 14, 19 (1)(g) and 265 of constitution of India apart from being violative of provisions of section 148A and section 149 of the Act and also contrary to the circular issued by CBDT and provisions of section 151A of the Act, and consequently set aside the order passed by 1st Respondent u/s. 147 read with section 144B of the Income-tax Act Date of Order 05.02.2024, DIN. ITBA/AST/S/147/2023-24/1060529136(1) for the Assessment Year 2019-20 and all consequential proceedings pursuant there to

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 u/s. 147 read with section 144B of the Income-tax Act Date of Order. 05.02.2024, DIN. ITBA/AST/S/147/2023-24/1060529136(1) for the Assessment Year 2019-20and stay of Demand notice under section 156 Dated. 05.02.2024 vide DIN No. ITBA/AST/S/156/2023-24/1060529269(1) for the Assessment Year 2019-20

Counsel for the Petitioner: SRI. THANNERU CHAITANYA KUMAR

Counsel for the Respondent Nos.1&2: Ms. BOKARO SAPNA REDDY (SENIOR SC INCOME TAX)

Counsel for the Respondent No.3: SRI GADI PRAVEEN KUMAR DY. SOLICITOR GENERAL OF INDIA

WRIT PETITION NO: 21066 OF 2025

Between:

FLEX STUDIOS PRIVATE LIMITED 1 NARSPURE HOUSE, Himayathnagar S.O Himayathnagar HYDERABAD 500029, Telangana, India

Represented by its authorized signatory Mr. B. Krishna Murthy Raju, S/o. B. Varaprasada Raju, Aged about 40 Years, R/o. 6-108/A, Venkateswara Colony, Injapur, Hyderabad - 501 510

...PETITIONER

AND

1. The National Faceless Assessment Center, Income-tax Department, New Delhi, India
2. Assistant Commissioner of Income Tax Circle 8(1), Hyderabad, Telangana
3. The Assessment Unit, Income Tax Department Ministry of Finance, Government of India,New Delhi

...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 writ of mandamus declaring order u/s. 148A(3) dated 26-06-2025 bearing DIN and Notice No. ITBA/AST/F/148A/2025-26/1077867774(1) and the notice dated 26-06-2025 u/s. 148 bearing DIN ITBA/AST/S/148 1/2025-26/1077870014(1), as being void, illegal, arbitrary, without jurisdiction, violate of Article 14 of the Constitution of India and consequently set aside the same

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 collection of tax pursuant to order u/s. 148A(3) dated 26-06-2025 bearing DIN and Notice No. ITBA/AST/F/148A/2025-26/1077867774(1) and the notice dated 26-06¬2025 u/s. 148 bearing DIN ITBA/AST/S/148_1/2025-26/1077870014(1)

Counsel for the Petitioner: SRI. M NAGA DEEPAK

Counsel for the Respondents: Ms.J SUNITHA (SR SC FOR INCOM TAX)

WRIT PETITION NO: 21070 OF 2025

Between:

The Primary Agricultural Co-Oparative Society Limited, Sooripally Rep. by CEO KADARI VEERA SWAMY S/o. KADARI ILAIAH Aged about 58 years, Occupation. Business, R/o. HNO.6-11 Sooripally, Chennaraopet Warangal 506122 Telangana, India PAN. AABAP9720A, Assessment Year. 2018-19

AND **...PETITIONER**

1. Assessment Unit, National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi - 110 003.
2. The Income tax officer, ward 1, Warangal/ Income Tax Office, D.No. 1-8-610, 3rd Floor, Mayuri Complex, Opp. Tsnpdcl Bhawan, Nakkalagutta Hanamkonda, Warangal, Telangana, 506001
3. Union of India, Represent by its Secretary Ministry of Finance 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 issue an appropriate writ, order or direction more particularly one in the nature of WRIT OF MANDAMUS holding that the notice issued (JAO) by 2nd Respondent under section 148 Dated. 26.04.2022 vide DIN No. ITBA/AST/S/148 1/2022-23/1042851913(1) for the Assessment Year 2018-19 and the consequential order passed by the 1st respondent u/s. 147 r.w.s 144 read with section 144B of the Income-tax Act Date of Order 27.02.2024, DIN. ITBA/AST/S/147/2023-24/1061604364(1) for the Assessment Year 2018-19, as arbitrary, illegal, bad in law, void ab initio, violation of principles of natural justice apart from violation of Articles 14, 19 (1)(g) and 265 of constitution of. India apart from being violative of provisions of section 148A and section 149 of the Act and also contrary to the circular issued by CBDT and provisions of section 151A of the Act, and consequently set aside the order passed by 1st Respondent u/s. 147 r.w.s 144 read with section 144B of the Income-tax Act Date of Order 27.02.2024,

DIN. 1TBA/AST/S/147/2023-24/1061604364(1) for the Assessment Year 2018-19 and all consequential proceedings pursuant there to

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 u/s. 147 r.w.s 144 read with section 144B of the Income-tax Act Date of Order 27.02.2024, DIN. ITBA/AST/S/147/2023-24/1061604364(1) for the Assessment Year 2018-19 and stay of Demand notice under section 156 Dated. 27.02.2024 vide DIN No. ITBA/AST/S/156/2023-24/1061604460(1) for the Assessment Year 2018-19

Counsel for the Petitioner: SRI. THANNERU CHAITANYA KUMAR

Counsel for the Respondent Nos.1&2: Ms. BOKARO SAPNA REDDY SR. SC FOR ITD

Counsel for the Respondent No.3: SRI GADI PRAVEEN KUMAR Deputy Solicitor General of India

WRIT PETITION NO: 21076 OF 2025

Between:

The Primary Agriculture Co-Oparative Society Limited, Amenabad Rep. by CEO PULI RAMESH S/o. KATTAIAH PULI, Aged about 36 years, Occupation. Business, R/o. H No 2-73 Ameenabad, Chennraopet, Warangal 506332 Telangana, India PAN.AABAP9405C, Assessment Year. 2019-20

...PETITIONER

AND

1. Assessment Unit, National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium. Delhi -110 003.
2. The Income Tax Officer Ward 1, Warangal, Income Tax Office. D.No. 1-8-610, 3rd Floor, Mayuri Complex, Opp. Tsnpdcl Bhawan, Nakkalagutta, Telangana-506001.
3. Union of India, Represent by its Secretary, Ministry of Finance 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 issue an appropriate writ, order or direction more particularly one in the nature of WRIT OF MANDAMUS holding that the notice issued (JAO) by 2nd Respondent under section 148 Dated. 30/03/2023 vide DIN No. ITBA/AST/S/148 1/2022-23/1051625189(1) for the Assessment Year 2019-20 and the

consequential order passed by the 1st respondent u/s. 147 read with section 144B of the Income-tax Act Date of Order 23/02/2024, DIN. ITBA/AST/S/147/2023-24/1061384746(1) for the Assessment Year 2019-20, as arbitrary, illegal, bad in law, void ab initio, violation of principles of natural justice apart from violation of Articles 14. 19 (1)(2) and 265 of constitution of India apart from being violative of provisions of section 148A and section 149 of the Act and also contrary to the circular issued by CBDT and provisions of section 151A of the Act, and consequently set aside the order passed by 1st Respondent u/s. 147 read with section 144B of the Income-tax Act Date of Order 23/02/2024, DIN. ITBA/AST/S/147/2023-24/1061384746(1) for the Assessment Year 2019-20 and all consequential proceedings pursuant there to

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 u/s. 147 read with section 144B of the Income-tax Act Date of Order 23/02/2024, DIN. ITBA/AST/S/147/2023-24/1061384746(1) for the Assessment Year 2019-20and stay of Demand notice under section 156 Dated. 23/02/2024 vide DIN No. ITBAJAST/S/156/2023-24/1061384822(1) for the Assessment Year 2019-20

Counsel for the Petitioner: SRI. THANNERU CHAITANYA KUMAR

Counsel for the Respondent Nos.1&2: Ms. BOKARO SAPNA REDDY SR.SC FOR ITD

Counsel for the Respondent No.3: SRI GADI PRAVEEN KUMAR Deputy Solicitor General of India

WRIT PETITION NO: 21078 OF 2025

Between:

AKBER KHAN, S/o. OMER KHAN Aged about 42 years, Occupation. Business, R/o. 19-4-430/6/c zoo park road, TadbanHyderabad-500064 Telangana, India PAN.AMDPK5976E, Assessment Year. 2017-18

...PETITIONER

AND

1. Assessment Unit, National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi110 003.
2. The Income Tax Officer, Ward 8(1), Hyderabad/ Signature Towers, Sy.No.6(P) of Kondapur, Sy.37(P) of Kothaguda, Opp. Botanical Gardens, Serlingampally (M),R.R.District, HYDERABAD, Telangana, 500084
3. Union of India, Represent by Secretary Ministry of Finance 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 issue an appropriate writ, order or direction more particularly one in the nature of WRIT OF MANDAMUS holding that the notice issued (JAO) by 2nd Respondent under section 148 Dated. 28.03.2024 vide DIN No. ITBA/AST/S/148 1/2023-24/1063508794(1)for the Assessment Year 2017-18 and the consequential order passed by the 1st respondent u/s. 147 r.w.s 144 read with section 144Bof the Income-tax Act Date of Order 04.02.2025, DIN. 1TBA/AST/S/147/2024-25/1072883243(1)for the Assessment Year 2017-18, as arbitrary, illegal, bad in law, void ab initio, violation of principles of natural justice apart from violation of Articles 14, 19 (1)(g) and 265 of constitution of India apart from being violative of provisions of section 148A and section 149 of the Act and also contrary to the circular issued by CBDT and provisions of section 151A of the Act, and consequently set aside the order passed by 1st Respondent u/s. 147 r.w.s 144 read with section 144B of the Income-tax Act Date of Order 04.02.2025, DIN. ITBA/AST/S/147/2024-25/1072883243(1) for the Assessment Year 2017-18 and all consequential proceedings pursuant thereto

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 u/s. 147 r.w.s 144 read with section 144Bof the Income-tax Act Date of Order 04.02.2025, DIN. ITBA/AST/S/147/2024-25/1072883243(1)for the Assessment Year 2017-18andstay of Demand notice under section 156 Dated. 04.02.2025 vide DIN No.ITBA/AST/S/156/2024-25/1072883305(1) for the Assessment Year 2017-18

Counsel for the Petitioner: SRI. THANNERU CHAITANYA KUMAR

Counsel for the Respondent Nos.1&2: Ms J. SUNITHA (SENIOR SC INCOME TAX)

Counsel for the Respondent No.3: SRI GADI PRAVEEN KUMAR DY. SOLICITOR GENERAL OF INDIA

WRIT PETITION NO: 21084 OF 2025

Between:

The Batasingaram Farmers Service Co-operative Society Limited, Rep. by Manager Jakkula Ailesh, D.No. 5-64, Main Road, Abdullapurmet, K.V. RangaReddy,Telangana-501505.

...PETITIONER

AND

1. The Income Tax Officer, Ward 9(1), Hyderabad, I T Tower, AC Guards, Masab Tank, Hyderabad Telangana-500004.

2. The Principal Chief Commissioner of Income Tax AP and TS, 10th Floor, C-Block, I.T. Towers, 10-2-3, A.C. Guards, Hyderabad-500004.

3. The Assessment Unit, Income Tax Department, National Faceless Assessment Centre, Delhi, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi-110003.

...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 particularly one in the nature of Writ of Mandamus, declaring the Assessment Order dt. 31.05.2023 passed by the 1st respondent u/s 147 r.w.s 144 of the Income-tax Act for A.Y. 2015-16 vide DIN No. ITBA/AST/S/147/2023-24/1053357923(1), consequent to the order passed u/s 148A(d) dt. 28.07.2022 vide DIN No. ITBA/COM/F/17/2022-23/1044206409(1) and the notice u/s 148 dt. 28.07.2022 vide DIN No. ITBA/AST/M/148 1/2022-23/1044224647(1), issued by the JA0(15t respondent) instead of FAO(3rd respondent) and consequential penalty order u/s 271(1)(c) of the Act dt. 30.01.2024 as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural 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 pursuant to the Assessment Order dt. 31.05.2023 passed by the 1st respondent u/s 147 r.w.s 144 of the Income-tax Act for A.Y. 2015-16 vide DIN No. ITBA/AST/S/147/2023-24/1053357923(1)

Counsel for the Petitioner: SRI PRUDHVIRAJ MATTAPALLY REPRESENTING FOR SRI. DUNDU MANMOHAN

Counsel for the Respondents: SRI K SUDHAKAR REDDY (Sr SC FOR INCOME TAX)

WRIT PETITION NO: 21095 OF 2025

Between:

Mr. Satya Prakash Chigurupati, S/o. Dr. C.Siva Rama Krishna, aged 63 years, Occ.. Chartered Accountant, R/o. Flat No.. 3A, Sneha Soudha Apartments, Plot No.. 54, Jubilee Garden, Beside Street of Google Office, Kondapur, Hyderabad - 500 084, Telangana.

...PETITIONER

AND

1. The Assistant Commissioner of Income Tax, Ward 6(1) Hyderabad, IT Towers, AC Guards, Masab Tank, Hyderabad, Hyderabad - 500 082, Telangana.

2. The Additional Commissioner of Income Tax, Range - 6, Hyderabad, IT Towers, AC Guards, Masab Tank, Hyderabad, Hyderabad - 500 082, Telangana

...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 that. a. the order passed u/s 148A(3) of the Income Tax Act, 1961, dated 27/06/2025, bearing DIN and Notice No.. ITBA/AST/F/148A/2025-26/1077945450(1), by the 1st Respondent b. the notice issued u/s 148 of the Income Tax Act, 1961, dated 27.06.2025, bearing DIN and Notice No.. ITBA/AST/S/148 1/2025-26/1077945520(1), by the 1st Respondent by the 1st Respondent, for the Assessment Year 2020 - 21 as arbitrary, illegal, 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 to consequently set aside the same 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 notice issued u/s 148 of the Income Tax Act, 1961, dated 27.06.2025, bearing DIN and Notice No.. ITBA/AST/S/148 1/2025-26/1077945520(1), by the 1st Respondent, for the Assessment Year 2020 - 21 pending disposal of the above Writ Petition

Counsel for the Petitioner: SRI. A V A SIVA KARTIKEYA

Counsel for the Respondents: Ms.BOKARO SAPNA REDDY (SENIOR SC INCOME TAX)

WRIT PETITION NO: 21099 OF 2025

Between:

Siva Naga Saritha Devi Jakkampudi, D/o Venkata Rama Krishna Bobbilli, Aged about 40 years, Occupation. Business 12-1-318, Road No. 4, Anand Nagar Colony, Bandlaguda, Nagole, K.V.RangaReddy, Hyderabad, Telangana-500068.

...PETITIONER

AND

1. The Income Tax Officer Ward 15(1), Hyderabad, IT Tower, AC Guards, Masab Tank, Hyderabad, Telangana-500004.
2. The Additional Commissioner of Income Tax, Range-9, IT Tower, AC Guards, Masab Tank, Hyderabad, Telangana-500004.

...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 particularly one in the nature of Writ of Mandamus, declaring the proceedings u/s 148A(3) dt. 27.06.2025 bearing DIN No. ITBA/AST/F /148A/2025-26/ 1077901513(1) and the notice u/s 148 dt. 27.06.2025 vide DIN No. ITBA/AST/S/148 -1/2025-26/1077901760(1) issued by the JA0(15t respondent) instead of FAO for A.Y. 2020-21, as void, illegal, contrary to the provisions of Income-tax Act and contrary to the Principles of Natural 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 pursuant to the notice u/s 148 dt. 27.06.2025 vide DIN No. ITBA/AST/S/148_1/2025- 26/1077901760(1) issued by the JA0(1st respondent) instead of FAO for A.Y. 2020-21, and may pass such other order(s) as the Hon'ble Court deems fit and proper in the interests of substantial justice, as otherwise the Petitioner would be put to irreparable loss and severe injury.

Counsel for the Petitioner: SRI PRUDHVIRAJ MATTAPALLY REPRESENTING FOR SRI. DUNDU MANMOHAN

Counsel for the Respondents: SRI K SUDHAKAR REDDY (Sr SC FOR INCOME TAX)

WRIT PETITION NO: 21105 OF 2025

Between:

Indpark MSME (Pramukh) Private Limited, Rep. by Director Naveen Kumar Tulsian, Sy. No. 324 to 324/3, Rajbolaram Village, Rajbolaram Gram Panchayat, Medchal Mandal, Telangana-501401.

...PETITIONER

AND

1. The Income Tax Officer Ward 2(1), Hyderabad, Signature Towers, Sy.No.6(P) of Kondapur, Sy.37(P) of kothaguda, Opp. Botanical Gardens, Serlingampally, Ranga Reddy, Hyderabad, Telangana-500084.
2. The Chief Commissioner of Income Tax, Hyderabad, I.T. Towers, 10-2-3, A.C. Guards, Hyderabad-500004.
3. The Assessment Unit, Income Tax Department, National Faceless Assessment Centre, Delhi, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi-110003.

...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 particularly one in the

nature of Writ of Mandamus, declaring the proceedings u/s 148A(d) dt. 10.04.2024 bearing DIN No.ITBA/AST/F/148A/2024- 25/1064033802(1) and the notice u/s 148 dt. 10.04.2024 vide DIN No. ITBA/AST/S/148_1/2024-25/1064034140(1) issued by the 3A0(1st respondent) instead of FA0(3rd respondent) for A,Y. 2017-18, as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural 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 pursuant to the notice u/s 148 dt. 10.04.2024 vide DIN No. ITBA/AST/S/148_1/2024- 25/1064034140(1) issued by the JA0(1st respondent) instead of FA0(3rd respondent) for A.Y. 2017-18, and may pass such other order(s) as the Hon'ble Court deems fit and proper in the interests of substantial justice, as otherwise the Petitioner would be put to irreparable loss and severe injury.

Counsel for the Petitioner: SRI PRUDHVIRAJ MATTAPALLY REPRESENTING FOR SRI. DUNDU MANMOHAN

Counsel for the Respondents: Ms.J SUNITHA (SR SC FOR INCOM TAX)

WRIT PETITION NO: 21127 OF 2025

Between:

SYAM RAVI KRISHNA MULLAPUDI, S/o. SATYANARAYANA MULLAPUDI Aged about 37 years, Occupation. Business, R/o. No 3 45 Darbhagudem, Jeelugumilli Mandal West Godavari 534456 Andhra Pradesh, India PAN.BXAPM4821K, Assessment Year. 2020-21

...PETITIONER

AND

1. Assessment Unit, National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi - 110 003.
2. The Income Tax Officer, Ward 12(1), Hyderabad/ Aaykar Bhawan, Opposite Lb Stadium, Basheer Bagh, Hyderabad Telangana-500004
3. Union of India, Represent by Secretary Ministry of Finance 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 issue an appropriate writ, order or direction more particularly one in the nature of WRIT OF MANDAMUS holding that the notice issued (JAO) by 2nd Respondent under section 148 Dated. 30.03.2024 vide DIN No. ITBA/AST/S/148 1/2023-24/1063675636(1)for the Assessment Year 2020-21 and the consequential

order passed by the 1st respondent u/s. 147 r.w.s 144 read with section 144Bof the Income-tax Act Date of Order 20.01.2025,DIN. ITBA/AST/S/147/2024-25/1072351780(1)for the Assessment Year 2020-21, as arbitrary, illegal, bad in law, void ab initio, violation of principles of natural justice apart from violation of Articles 14, 19 (1)(g) and 265 of constitution of India apart from being violative of provisions of section 148Aand section 149 of the Act and also contrary to the circular issued by CBDT and provisions of section 151A of the Act, and consequently set aside the order passed by 1st Respondent u/s. 147 r.w.s 144 read with section 144Bof the Income-tax Act Date of Order 20.01.2025,DIN. ITBA/AST/S/147/2024-25/1072351780(1)for the Assessment Year 2020- 2 land all consequential proceedings pursuant thereto

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 u/s. 147 r.w.s 144 read with section 144Bof the Income-tax Act Date of Order 20.01.2025,DIN. ITBA/AST/S/147/2024-25/1072351780(1)for the Assessment Year 2020-2landstay of Demand notice under section 156 Dated. 20.01.2025 vide DIN No.ITBA/AST/S/156/2024-25/1072352341(1) for the Assessment Year 2020-21

Counsel for the Petitioner: SRI. THANNERU CHAITANYA KUMAR

Counsel for the Respondent Nos.1&3: SRI P SHASHI KIRAN

Counsel for the Respondent No.2: Ms. BOKARO SAPNA REDDY SR. SC FOR ITD

WRIT PETITION NO: 21185 OF 2025

Between:

Himani Gupta, W/o. Mahadevan Narayanamoni, aged about 48 years, Occ. Housewife, R/o. A 502 Aditya Hilltop Apartments, Sheikpet, Hyderabad 500096, Telangana, India.

...PETITIONER

AND

Income Tax Officer, Ward - 8(1), Signature Towers, Sy. No. 6(P) of Kondapur, Sy. 37(P) of Kothaguda, Opp. Botanical Gardens, Serilingampally (M), R.R. District, Hyderabad, Telangana- 500084.

...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 order dated 25/06/2025 bearing DIN No. ITBA/AST/F/148A/2025-26/1077795640(1) passed u/s. 148A(3) of the Act and

consequent notice dated 25/06/2025 bearing DIN No. ITBA/AST/S/148 1/2025-26/1077798242(1) issued u/s. 148 of the Act by the Respondent for the Asst. Year 2019-20 as being without jurisdiction. arbitrary. illegal, bad in law, void ab initio, apart from being violative of provisions of the Income Tax Act and violative of Article 14 of the Constitution of India.

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 pursuant to the order dated 25/06/2025 bearing DIN No. ITBA/AST/F/148A/2025-26/1077795640(1) passed u/s. 148A(3) of the Act and consequent notice dated 25/06/2025 bearing DIN No. ITBAJAST/S/148_1/2025-26/1077798242(1) issued u/s. 148 of the Act by the Respondent for the Asst. Year 2019-20.

Counsel for the Petitioner: Ms. K PRABHABATI

Counsel for the Respondents: Ms. J. SUNITHA (SENIOR SC INCOME TAX)

WRIT PETITION NO: 21208 OF 2025

Between:

LEELA SUNKOJU, W/o. SUNKOJU BHASKAR Aged about 52 years, Occupation. Business, R/o. HNO 2-81 Mallepally, Valigonda Nalgonda-508112 Telangana, India PAN.BGVPS6987A, Assessment Year. 2020-21

...PETITIONER

AND

1. Assessment Unit, National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Room No. 401, 2nd Flook, E-Ramp, Jawaharlal Nehru Stadium, Delhi - 110 003.
2. The Income Tax Officer, Ward 1, Suryapet/ Suryapet-Income Tax Office, Krishna Nagar Colony, Krishna Nagar Colony, Suryapet, Hyderabad, Telangana.
3. Union of India, Represent by Secretary Ministry of Finance 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 issue an appropriate writ, order or direction more particularly one in the nature of WRIT OF MANDAMUS holding that the notice issued (JAO) by 2nd Respondent under section 148 Dated. 14.03.2024 vide DIN No. ITBA/AST/S/148 1/2023-24/1062618532(1) for the Assessment Year 2020-21and the consequential order passed by the 1st respondent u/s. 147 r.w.s 144 of the Income-tax Act Date of Order 22/03/2025, DIN. ITBA/AST/S/147/2024-25/1074856313(1) for the Assessment Year 2020-21, as arbitrary, illegal, bad in law, void ab initio, violation

of principles of natural justice apart from violation of Articles 14, 19 (1)(g) and 265 of constitution of India apart from being violative of provisions of section 148Aand section 149 of the Act and also contrary to the circular issued by CBDT and provisions of section 151A of the Act, and consequently set aside the order passed by 1st Respondent u/s. 147 r.w.s 144 of the Income-tax Act Date of Order 22/03/2025, DIN. ITBA/AST/ S/147/2024-25/1074856313(1)for the Assessment Year 2020-21and all consequential proceedings pursuant thereto.

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 u/s. 147 r.w.s 144 of the Income-tax Act Date of Order 22/03/2025, DIN. ITBA/AST/S/147/2024-25/1074856313(1)for the Assessment Year 2020-21 andstay of Demand notice under section 156 Dated. 22/03/2025 vide DIN No.ITBA1AST/S/156/2024-25/1074856356(1) for the Assessment Year 2020-21.

Counsel for the Petitioner: SRI. THANNERU CHAITANYA KUMAR

Counsel for the Respondent Nos.1&2: Ms. BOKARO SAPNA REDDY SR. SC FOR ITD

Counsel for the Respondent No.3: SRI GADI PRAVEEN KUMAR Deputy Solicitor General of India

The Court made the following: COMMON ORDER

THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH

AND

THE HON'BLE SRI JUSTICE P.SAM KOSHY

WRIT PETITION Nos.20979, 20982, 20983, 20998, 21046, 21053, 21063, 21064, 21066, 21070, 21076, 21078, 21084, 21095, 21099, 21105, 21127, 21185 and 21208 of 2025

COMMON ORDER: *(Per the Hon'ble the Chief Justice Sri Aparesh Kumar Singh)*

Mr. Prudhviraj Mattapally, learned counsel representing Mr. Dundu Manmohan, learned counsel for the petitioners in W.P.Nos.20979, 20998, 21053, 21084, 21099 and 21105 of 2025.

Mr. Siripuram Keshava, learned counsel for the petitioner in W.P.No.20982 of 2025.

Mr. Thanneru Chaitanya Kumar, learned counsel for the petitioners in W.P.Nos.20983, 21046, 21064, 21070, 21076, 21078, 21127 and 21208 of 2025.

Mr. A.V.A.Siva Kartikeya, learned counsel for the petitioners in W.P.Nos.21063 and 21095 of 2025.

Mr. M.Naga Deepak, learned counsel for the petitioner in W.P.No.21066 of 2025.

Ms. K.Prabhabati, learned counsel for the petitioner in W.P.No.21185 of 2025.

Ms. Bokaro Sapna Reddy, learned Senior Standing Counsel for the Income Tax Department for the respondents in W.P.Nos.20983, 21063, 21064, 21070, 21076, 21095, 21127 and 21208 of 2025.

Mr. K.Suhakar Reddy, learned Senior Standing Counsel for the Income Tax Department for the respondents in W.P.Nos.20979, 20982, 20998, 21046, 21053, 21084 and 21099 of 2025.

Ms. J.Sunitha, learned Senior Standing Counsel for the Income Tax Department for the respondents in W.P.Nos.21066, 21078, 21105 and 21185 of 2025.

2. Regard being had to the similitude of the questions involved in these writ petitions, the matters were analogously heard.

3. In these writ petitions, the challenge is either to notices which were issued under Section 148A of the Income Tax Act, 1961 (hereinafter referred to as, "the Act"),

or to the assessment orders which have been passed under Section 147 of the Act.

4. Learned counsel for the parties, during the course of hearing, fairly submit that the issue involved in these writ petitions was considered by a Division Bench of this Court in W.P.No.26304 of 2024, *vide* order dated 28.04.2025, and the said order squarely covers the present writ petitions as well.

5. The relevant extract of the order dated 28.04.2025 passed in W.P.No.26304 of 2024 reads as under:

> "15. What is worrying this Bench more is the fact that an endeavour is being made whole heartedly to ensure not to generate further litigation on issues which have been laid to rest by a large number of High Courts all of whom have taken a consistent stand that the action of the Income Tax Department being violative of the Finance Act, 2020 and Finance Act, 2021. Now, in order to protect the interest of the Revenue as also that of the assessee, it would be trite at this juncture, if we dispose of the writ petition with an observation/direction that the disposal of the instant writ petition in terms of

the judgment rendered by this High Court in the case of ***Kankanala Ravindra Reddy vs. Income-Tax Officer*** [(2023) 156 taxmann.com 178 (Telangana)] shall however be subject to the outcome of the SLPs which were filed by the Income Tax Department and which is pending consideration before the Hon'ble Supreme Court.

16. In the given facts and circumstances, this Bench is of the considered opinion that unless and until we do not timely dispose of matters which are squarely covered by the decision of this Court and which stands fortified by the decisions of the various other High Courts on the very same issue, the pendency of this High Court would further be burdened which otherwise can be decided and disposed of as a covered matter.

17. So far as the interest of the Revenue is concerned, we are of the considered opinion that the interest of the Revenue has already been considered and protected, as has been observed in paragraphs 36, 37 and 38 of the order which, for ready reference, is reproduced hereunder:

> 36. For all the aforesaid reasons, the impugned notices issued and the proceedings drawn by the respondent-Department is neither tenable, nor sustainable. The notices so issued and the procedure adopted being *per se* illegal, deserves to be and are accordingly set aside/quashed. As a consequence, all the impugned orders getting quashed, the consequential orders passed by the

respondent-Department pursuant to the notices issued under Section 147 and 148 would also get quashed and it is ordered accordingly. The reason we are quashing the consequential order is on the principles that when the initiation of the proceedings itself was procedurally wrong, the subsequent orders also gets nullified automatically.

37. The preliminary objection raised by the petitioner is sustained and all these writ petitions stands allowed on this very jurisdictional issue. Since the impugned notices and orders are getting quashed on the point of jurisdiction, we are not inclined to proceed further and decide the other issues raised by the petitioner which stands reserved to be raised and contended in an appropriate proceedings.

38. Since the Hon'ble Supreme Court had, in the case of Ashish Agarwal, supra, as a one-time measure exercising the powers under Article 142 of the Constitution of India, permitted the Revenue to proceed under the substituted provisions, and this Court allowing the petitions only on the procedural flaw, the right conferred on the Revenue would remain reserved to proceed further if they so want from the stage of the order of the Supreme Court in the case of Ashish Agarwal, supra.

18. We would only further like to make observations that since we are inclined to dispose of the instant writ petition, conscious of the fact that the earlier order of this High Court in the case of ***Kankanala Ravindra Reddy*** (supra) is subjected to challenge before the Hon'ble Supreme Court in SLP No.3574 of 2024, preferred by the Income Tax Department, we make it clear that allowing of the instant writ petition is subject to outcome of the aforesaid SLP preferred by the Revenue against the

decision of this High Court in the case of ***Kankanala Ravindra Reddy*** (supra). This, in other words, would mean that either of the parties, if they so want, may move an appropriate petition seeking revival of this writ petition in the light of the decision of the Hon'ble Supreme Court in the pending SLP on the very same issue.

19. Accordingly, the instant writ petition stands allowed in favour of the assessee so far as the issue of jurisdiction is concerned. As a consequence, the impugned notice under challenge under Sections 148-A and 148 stands set aside/quashed. The consequential orders, if any, also stand set aside/quashed in similar terms as have been passed by this High Court in the case of ***Kankanala Ravindra Reddy*** [(2023) 156 taxmann.com 178 (Telangana)]. There shall be no order as to costs.

Consequently, miscellaneous petitions pending, if any, shall stand closed."

6. In view of the consensus arrived at, these writ petitions are also disposed of in terms of the order dated 28.04.2025 passed in W.P.No.26304 of 2024. However, there shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-P. PONNA KRISHNA
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to Sri DUNDU MANMOHAN Advocate [OPUC]
2. One CC to Sri SIRIPURAM KESHAVA Advocate [OPUC]
3. One CC to Sri A.V.A SIVA KARTIKEYA Advocate [OPUC]
4. One CC to Ms. K. PRABHABATI Advocate [OPUC]
5. One CC to Sri K. SUDHAKAR REDDY SR. SC FOR ITD [OPUC]
6. One CC to SRI. THANNERU CHAITANYA KUMAR Advocate [OPUC]
7. One CC to Ms. BOKARO SAPNA REDDY (SENIOR SC INCOME TAX) [OPUC]
8. One CC to SRI. M NAGA DEEPAK Advocate [OPUC]
9. One CC to Sri SHASHI KIRAN Advocate [OPUC]
10. One CC to Ms. J SUNITHA (SR SC FOR INCOM TAX) [OPUC]
11. One CC to SRI. GADI PRAVEEN KUMAR Deputy Solicitor General of India [OPUC]
12. Two CD Copies

KKS
BS
(Along with the copy of the order dated 28.04.2025 passed in w.p.no.26304 of 2024)

HIGH COURT

DATED:22/07/2025



COMMON ORDER

WRIT PETITION NOS:
20979,20982,20983,20998,21046,21053,21063,21064,21066,21070,21076,21078,21084,21095,21099,21105,21127,21185 and 21208 OF 2025

DISPOSING THE WRIT PETITIONS

WITHOUT COSTS

14 MT 19/8/25

THE HONOURABLE SRI JUSTICE P.SAM KOSHY
AND
THE HONOURABLE SRI JUSTICE NARSING RAO NANDIKONDA

WRIT PETITION No.26304 OF 2024

ORDER: *(per Hon'ble Sri Justice Narsing Rao Nandikonda)*

Heard Mr.Thanneru Chaitanya Kumar, learned counsel for the petitioner, Ms. B.Sapna Reddy, learned Junior Standing Counsel for the Income Tax Department for the respondents. Perused the record.

2. This is a writ petition where the proceedings are either challenged to the notices which were issued under Section 148A and 148 of the Income Tax Act, 1961 (for short 'the Act') or the assessment orders those have been passed under Section 147 of the Act which have been assailed.

3. This writ petition is being taken up today only on one of the grounds, that the notices issued under Section 148A of the Act and the subsequent initiation of proceedings under Section 148 of the Act by the jurisdictional Assessing Officer, whereas in terms of the amendment that was brought to the Income Tax Act by way of Finance Act, 2021 w.e.f., 01.04.2021 onwards, proceedings

under Section 148A of the Act as also under Section 148 of the Act ought to have also been issued and proceeded in a faceless manner.

4. The contention of the petitioner is that the issue of proceedings being in violation of the Finance Act, 2021 i.e., the impugned notices under Section 148A and Section 148 of the Act not being issued in a faceless manner, have already been dealt with and decided by this Court in the case of **KANKANALA RAVINDRA REDDY vs. INCOME-TAX OFFICER**[1] decided on 14.09.2023 whereby a batch of writ petitions were allowed and the proceedings initiated under Section 148A as also under Section 148 of the Act were held to be bad with consequential reliefs on the ground of it being in violation of the provisions of Section 151A of the Act read with Notification 18/2022 dated 29.03.2022. The said judgment passed by this Court has also been subsequently followed in a large number of writ petitions which were allowed on similar terms.

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[1] [(2023) 156 taxmann.com 178 (Telangana)]

5. Down the line, we find that the same issue has also been decided against the Revenue by various High Courts i.e., by the Bombay High Court in the case of **HEXAWARE TECHNOLOGIES LTD., vs. ASSISTANT COMMISSIONER OF INCOME TAX & OTHERS**[2], Gauhati High Court in the case of **RAM NARAYAN SAH vs. UNION OF INDIA**[3], Punjab and Haryana High Court in the case of **JATINDER SINGH BANGU vs. UNION OF INDIA**[4], and Telangana High Court in the case of **SRI VENKATARAMANA REDDY PATLOOLA vs. DEPUTY COMMISSIONER OF INCOME TAX**[5] where the issue was in respect of international taxation, Bombay High Court in the case of **ABHIN ANILKUMAR SHAH vs. INCOME TAX OFFICER, INTERNATIONAL TAXATION**[6] which is again on international taxation and central circle, High Court of Himachal Pradesh in the case of **GOVIND SINGH vs. INCOME TAX OFFICER**[7], Gujarat High Court in the case of **MANSUKHBHAI**

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[2] [2024] 464 ITR 430 (Bom)
[3] [(2024) 156 taxmann.com 478 (Gauhati)]
[4] [(2024) 165 taxmann.com 115 (Punjab & Haryana)]
[5] [2024) 167 taxmann.com 411 (Telangana)]
[6] [2024) 166 taxmann.com 679 (Bombay)]
[7] [2024) 165 taxmann.com 113 (Himachal Pradesh)]

DAHYABHAI RADADIYA vs. INCOME TAX OFFICER, WARD 3(3)(5)[8], Jharkand High Court in the case of **SHYAM SUNDAR SAW vs. UNION OF INDIA**[9], Rajasthan High Court in the case of **SHARDA DEVI CHHAJER vs. INCOME TAX OFFICER & ANOTHER** and batch of writ petitions[10] which stood decided on 19.03.2024. Similar views have also been taken by the Division Bench of Calcutta High Court in the case of **GIRDHAR GOPAL DALMIA vs. UNION OF INDIA & ORS** (M.A.T 1690 of 2023), decided on 25.09.2024.

6. Even though the same issue having been decided by a large number of High Courts, we are still confronted with large filing of identical matters on daily basis ranging between 5 to 10 writ petitions. That upon the instructions being sought from the Department, they have been taking a solitary ground that the decision of the Bombay High Court in the case of ***Hexaware Technologies Ltd.,*** (2 supra) as also the one which has been decided by this Court in the case of ***Kanakala Ravindra Reddy***

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[8]2024 SCC OnLine Guj 4012
[9] 2025 SCC OnLine Jhar 287
[10][2023: RJ-JD:4984-DB]

(1 supra) has been subjected to challenge in a Special Leave Petition i.e., SLP No.3574 of 2024 before the Hon'ble Supreme Court and the Hon'ble Supreme Court is seized of the matter. In addition, there are about 1200 SLPs also filed arising out of the same issue being decided by various High Courts.

7. To a query being put to the learned counsel for the Revenue, they have categorically accepted the fact that there is no interim order granted by the Hon'ble Supreme Court in any of these matters pending before it. Meanwhile, fresh writ petitions of identical nature are being piled up before this Bench on daily basis and the pendency is getting increased on matter which otherwise has already been dealt and decided by this very High Court itself.

8. On the one hand, even though the order of this Court that was passed as early as on 14.09.2023 and more 16 months have lapsed, till date, we do not find any remedial steps having been taken by the Income Tax Department to take appropriate steps to either hold back issuance of notice under Section 148A and under Section 148 of the Act by the jurisdictional Assessing Officer, rather the authorities concerned in the teeth of series of decisions

by all the major High Courts in India are continuously still initiating proceedings under Section 148A of the Act and also initiating proceedings under Section 148 of the Act in contravention to the amendments brought into the Income Tax Act pursuant to the Finance Act, 2020 as also the Finance Act 2021.

9. Upon a query being put as to why can't this writ petition be disposed of in the teeth of the decision rendered by this Court in the case of ***Kanakala Ravindra Reddy*** (1 supra), learned Standing Counsel for the Income Tax Department contends that those would unnecessarily burden the Income Tax Department where they would be required to file equal number of SLPs before the Hon'ble Supreme Court and it would be further burdening the exchequer of the Union of India. It was also the contention of the learned Standing Counsel that no prejudice would be caused to the interest of the petitioners in case if this writ petition is kept pending till the finalization of the SLPs pending before the Hon'ble Supreme Court and the fact that the petitioner is already enjoying the benefit of interim protection. Nonetheless, on the earlier query of this Court as to why the Income Tax Department have not come out with a mechanism to issue appropriate instructions or to take

appropriate steps in ensuring that proceedings under Section 148A of the Act as also the assessment orders under Section 148 of the Act are kept in a hold in the light of the decisions dedcided by the various High Courts, it was submitted by the learned Standing Counsel that the said steps can only be taken at the level of CBDT as any such steps would have to be taken Pan India and cannot be limited to any of these jurisdictional High Courts.

10. As a result of which, what we are facing is steep increase of litigation day in and day out even though various orders have been passed by this High Court allowing writ petitions on the very same issue. The Income Tax authorities concerned are still even now in 2025 also initiating proceedings in contravention to the provisions of Section 151A of the Act and as a result by now, more than 600 to 700 petitions have been already got piled up before this High Court on an issue which otherwise stands squarely covered by the judgment of this Court in the case of ***Kanakala Ravindra Reddy*** (1 supra). What is also surprising is the fact that though while allowing the writ petitions in the case of ***Kanakala Ravindra Reddy*** (1 supra), the Division Bench while reserving the right of the Revenue, has also protected the interest of the petitioners

insofar as the liberty which was granted to the Revenue for initiating fresh proceedings strictly in accordance with the amended provisions of the Act, as amended by the Finance Act, 2020 and the Finance Act, 2021. The petitioner assessee would be entitled to challenge or raise the other legal objections if the Revenue initiates fresh proceedings. The Department has made no endeavour in availing the said liberty that was reserved for the Revenue. On the contrary, they have been still sticking on to the stand, which this High Court as well as many other High Courts already held to be bad.

11. It appears that because of the aforesaid liberty that this High Court had granted permitting the Revenue for initiating fresh proceedings as a one-time measure in a faceless manner, the Income Tax Department wants to take advantage of the same by protracting these proceedings which would enable them to meet the limitation that would otherwise come in the way. Likewise, if the writ petition is kept pending for a considerable long period of time and finally at a later stage if the Hon'ble Supreme Court confirms the decision taken by this High Court as also by the other High Courts in which the SLPs are still pending, the Income Tax

Department would get the advantage of the liberty that is otherwise protected in favour of the Revenue for initiation of fresh proceedings from the disposal of these matters at a much later stage which would be advantageous and beneficial to the Revenue and would be equally disadvantageous and detrimental so far as interest of the assesses are concerned. As a consequence, the Income Tax Department gets an extended period of time for initiation of fresh proceedings.

12. The alarming trend of docket explosion in this Court, despite the clear precedent set in ***Kanakala Ravindra Reddy*** (1 supra), is a matter of grave concern. The Income Tax Department's persistent initiation of fresh proceedings, disregarding the established judicial pronouncements, has led to an unprecedented surge in litigation with over 600-700 petitions piling up on the same issue. This deliberate approach not only undermines the principle of judicial precedent but also strains the judicial resources unnecessarily. The Department's strategy of awaiting the Supreme Court's decision on pending SLPs while continuing to initiate fresh proceedings appears to be a calculated move to buy time and circumvent limitation periods, rather than adhering to the established legal

position. Such conduct raises serious questions about the administrative efficiency and the respect for judicial pronouncements, particularly when this Court has already provided a balanced approach by preserving both the Revenue's rights and assesses interests.

13. Another aspect which needs to be considered is that in fact it should have been realized by the Income Tax Department itself and should have found out via media in ensuring that proceedings under Sections 148-A and 148 should not have been issued in a faceless manner, at least till the Hon'ble Supreme Court decide the twelve hundred (1200) odd SLPs which it is already seized of or, at least the Income Tax Department should have found out some remedial steps to ensure that wherever the authorities intend to initiate proceedings under Sections 148-A and 148, other than in a faceless manner, the proceedings should have been deferred without precipitating the matter further intimating the assessee that they shall initiate appropriate proceedings only after the SLP's are decided by the Hon'ble Supreme Court on the very same issue. This again, the Income Tax Department, has not been able to give a convincing reply, except for the fact that such a decision if at all

has to be taken, has to be taken for the whole of India, and which otherwise has to be by way of a policy decision and that too at the level of Central Board of Direct Taxes. Though the learned Standing Counsel for the Income Tax Department contended that the Delhi High Court dismissed a writ petition of similar nature, on the one hand when the High Court is struggling to reduce its pendency, such notices which are under challenge in this writ petition are forcing the assessee to knock the doors of this High Court resulting in filing of hundreds of new writ petitions which in the long run not only affects the disposal of the writ petitions but also consumes substantial time of the Bench in hearing these matters again and again on daily basis. Admittedly, in spite of the matter before the Hon'ble Supreme Court having been taken on many occasions, the Hon'ble Supreme Court which is seized of the matter has been reluctant in granting any interim protection to the Income Tax Department. Yet, the authorities concerned at the State level are not ready to accept the verdict passed by a majority of High Courts of different States on the same issue; and to make things further worse, the Income Tax Department is showing audacity by issuing notices continuously under Sections 148-A and

148 through the jurisdictional Assessing Officer whereas it ought to have been only in the faceless manner.

14. In the case of **BANK OF INDIA vs. ASSISTANT COMMISSIONER, INCOME TAX**[11], on an issue whether it was justifiable on the part of the Income Tax Department in not following an order passed by the adjudicating authority only on the ground that the appeals are pending, the Division Bench of the High Court of Bombay held at paragraph No.25 as under, viz., :

> "25. Mr. Paridwalla has rightly drawn out attention to the decision of this Court in **Commissioner of Income Tax vs. Smt. Godavaridevi Saraf**[12] as also the recent decision of the co-ordinate Bench of this Court in **Samp Furniture (P) Ltd. v. ITO**[13] of which one of us (Justice G.S. Kulkarni) was a member, wherein the Court categorically observed that the Revenue having not "accepted" the judgment of the High Court would not mean that till the same is set aside in a manner known to law, it would loose its binding force. Referring to the decision of the Supreme Court in **Union of India vs. Kamlakshi Finance Corporation Ltd.**[14], the Court observed that the approach of the officials of Revenue of treating decisions being "not acceptable" was criticized by the Supreme Court. In such decision, following are the relevant observations made by the Supreme Court.

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[11] [(2025) 170 taxmann.com 422 (Bombay)]
[12] [1978] 113 ITR 589 (Bombay)
[13] [2024] 165 taxmann.com 581/300 Taxman 452 (Bombay)
[14] [1992] taxmann.com 16/55 ELT 433 (SC)

"6. Sri Reddy is perhaps right in saying that the officers were not actuated by any mala fides in passing the impugned orders. They perhaps genuinely felt that the claim of the assessee was not tenable and that, if it was accepted, the Revenue would suffer. But what Sri Reddy overlooks is that we are not concerned here with the correctness or otherwise of their conclusion or of any factual malafides but with the fact that the officers, in reaching in their conclusion, by-passed two appellate orders in regard to the same issue which were placed before them, one of the Collector (Appeals) and the other of the Tribunal. The High Court has, in our view, rightly criticized this conduct of the Assistant Collectors and the harassment to the assessee caused by the failure of these officers to give effect to the orders of authorities higher to them in the appellate hierarchy. It cannot be too vehemently emphasized that it is of utmost importance that, in disposing of the quasijudicial issues before them, revenue officers are bound by the decisions of the appellate authorities. The order of the Appellte Collector is binding on the Assistant Collectors working within his jurisdiction and the order of the Tribunal is binding upon the Assistant Collectors and the Appellate Collectors who function under the jurisdiction of the Tribunal. The principles of judicial discipline require that the orders of the higher appellate authorities should be followed unreservedly by the subordinate authorities. The mere fact that the order of the appellate authority is not "acceptable" to the department – in itself an objectionable phrase – and is the subject matter of an appeal can furnish no ground for not following it unless its operation has been suspended by a competent court. If this healthy

> rule is not followed, the result will only be undue harassment to assesses and chaos in administration of tax laws.
>
> ... ...
>
> 12. We have dealt with this aspect at some length, because it has been suggested by the learned Additional Solicitor General that the observations made by the High Court, have been harsh on the officers. It is clear that the observations of the High Court, seemingly vehement, and apparently unpalatable to the Revenue, are only intended to curb a tendency in revenue matters which, if allowed to become widespread, could result in considerable harassment to the assesses-public without any benefit to the Revenue. We would like to say that the department should take these observations in the proper spirit. The observations of the High Court should be kept in mind in future and the utmost regard should be paid by the adjudicating authorities and the appellate authorities to the requirements of judicial discipline and the need for giving effect to the orders of the higher appellate authorities which are binding on them."

15. What is worrying this Bench more is the fact that an endeavour is being made whole heartedly to ensure not to generate further litigation on issues which have been laid to rest by a large number of High Courts all of whom have taken a consistent stand that the action of the Income Tax Department being violative of the

Finance Act, 2020 and Finance Act, 2021. Now, in order to protect the interest of the Revenue as also that of the assessee, it would be trite at this juncture, if we dispose of the writ petition with an observation/direction that the disposal of the instant writ petition in terms of the judgment rendered by this High Court in the case of ***Kankanala Ravindra Reddy*** (1 supra) shall however be subject to the outcome of the SLPs which were filed by the Income Tax Department and which is pending consideration before the Hon'ble Supreme Court.

16. In the given facts and circumstances, this Bench is of the considered opinion that unless and until we do not timely dispose of matters which are squarely covered by the decision of this Court and which stands fortified by the decisions of the various other High Courts on the very same issue, the pendency of this High Court would further be burdened which otherwise can be decided and disposed of as a covered matter.

17. So far as the interest of the Revenue is concerned, we are of the considered opinion that the interest of the Revenue has already been considered and protected, as has been observed in paragraphs

36, 37 and 38 of the order which, for ready reference, is reproduced hereunder:

> 36. For all the aforesaid reasons, the impugned notices issued and the proceedings drawn by the respondent-Department is neither tenable, nor sustainable. The notices so issued and the procedure adopted being *per se* illegal, deserves to be and are accordingly set aside/quashed. As a consequence, all the impugned orders getting quashed, the consequential orders passed by the respondent-Department pursuant to the notices issued under Section 147 and 148 would also get quashed and it is ordered accordingly. The reason we are quashing the consequential order is on the principles that when the initiation of the proceedings itself was procedurally wrong, the subsequent orders also gets nullified automatically.
>
> 37. The preliminary objection raised by the petitioner is sustained and all these writ petitions stands allowed on this very jurisdictional issue. Since the impugned notices and orders are getting quashed on the point of jurisdiction, we are not inclined to proceed further and decide the other issues raised by the petitioner which stands reserved to be raised and contended in an appropriate proceedings.
>
> 38. Since the Hon'ble Supreme Court had, in the case of Ashish Agarwal, supra, as a one-time measure exercising the powers under Article 142 of the Constitution of India, permitted the Revenue to proceed under the substituted provisions, and this Court allowing the petitions only on the procedural flaw, the right

> conferred on the Revenue would remain reserved to proceed further if they so want from the stage of the order of the Supreme Court in the case of Ashish Agarwal, supra.

18. We would only further like to make observations that since we are inclined to dispose of the instant writ petition, conscious of the fact that the earlier order of this High Court in the case of ***Kanakala Ravindra Reddy*** (1 supra) is subjected to challenge before the Hon'ble Supreme Court in SLP No.3574 of 2024, preferred by the Income Tax Department, we make it clear that allowing of the instant writ petition is subject to outcome of the aforesaid SLP preferred by the Revenue against the decision of this High Court in the case of ***Kanakala Ravindra Reddy*** (1 supra). This, in other words, would mean that either of the parties, if they so want, may move an appropriate petition seeking revival of this writ petition in the light of the decision of the Hon'ble Supreme Court in the pending SLP on the very same issue.

19. Accordingly, the instant writ petition stands allowed in favour of the assessee so far as the issue of jurisdiction is concerned. As a consequence, the impugned notice under challenge under Sections 148-A and 148 stands set aside/quashed.

The consequential orders, if any, also stand set aside/quashed in similar terms as have been passed by this High Court in the case of ***Kankanala Ravindra Reddy*** (1 supra). There shall be no order as to costs.

Consequently, miscellaneous petitions pending, if any, shall stand closed.

P.SAM KOSHY, J

NARSING RAO NANDIKONDA, J

28.04.2025
Lrkm