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

THURSDAY,THE FOURTH DAY OF SEPTEMBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 26451 OF 2025

Between:

Mohammed Mohammed, S/o Mohammed Miya Khan Aged about 41 years, Occ Business R/o 4-43/1, Doulathabad, Medak, Telanzana state.

...PETITIONER

AND

1. The Principal Chief Commissioner of Income Tax, Signature towers, 11th Kondapur, Venkat Enclave, White Fields, Hitech City Hyderabad 500084
2. The Income Tax Officer, Assessment Unit, Income Tax Department Ahmed Nagar Sanga Reddy, Sanga Reddy

...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 one in the nature of WRIT OF MANDAMUS declaring the assessment order dt. 11-2-2025 passed in National Faceless Appeal Center (NFAC) Assessment Unit I.T. Department in demanding the amounts-of Rs. 56,88,480/- and other consequential penalty amounts Rs.2,87,430/-, Rs. 40,000/- vide order dated 3-7-2025 as illegal , arbitrary unjust and violation of the Provisions of Income Tax Act, 1961 and consequently declare the penalty orders dt. 3-7-2025 for the assessment years 2020-21 (2 Penalty orders) against the petitioner are null and void and direct the respondents to issue a fresh order in a proper procedure as contemplated under the IT Act

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to direct the respondent No.2 to issue a fresh assessment order to the petitioner , also drop the twc (2) penalty orders issued against the pet tioner dt. 3-7-2025 in connecting with the impugned assessment order dated 11-2-2025 pending disposal of the Writ petition

Counsel for the Petitioner: SRI. V. GANESH BHUJANGA RAO REP
SRI VENKATRAM REDDY MANTUR

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

The Court made the following: ORDER

THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH

AND

THE HON'BLE SRI JUSTICE G.M.MOHIUDDIN

Writ Petition No.26451 of 2025

ORDER:

Heard Mr.V.Ganesh Bhujanga Rao, learned counsel representing Mr. M.Venkatram Reddy, learned counsel for the petitioner and Ms.J.Sunitha, learned Senior Standing Counsel for the Income-tax Department appearing for the respondents.

2. Petitioner has assailed the assessment order dated 11.02.2025 and the consequential penalty orders dated 03.07.2025 passed under Section 271AAC(1) of the Income-tax Act, 1961 (for short 'the Act') for the assessment year 2020-21. The main ground of challenge is as to improper service of show cause notice, assessment order and also the penalty orders. Admittedly, he has bypassed the alternative remedy of appeal by approaching the writ Court after some delay and prays for issuance of fresh assessment order.

3. Learned Senior Standing Counsel for the Income-tax Department appearing for the respondents has opposed the maintainability of the Writ Petition. It is submitted that though the assessment order was duly communicated, the present writ

petition has been filed after some delay. It is also submitted that the pleas taken by the petitioner on facts and in law are open to be raised in the appeal proceedings. Therefore, at this stage, this Court may refuse to entertain the Writ Petition.

4. Learned counsel for the petitioner, therefore, prays that the petitioner may be allowed to approach the appellate authority and raise all such grounds of law and facts in his appeal. He further submits that the appellate authority may be directed to consider the question of delay sympathetically, as the petitioner has approached this Court in the present Writ Petition.

5. On consideration of rival submissions of the parties, we are of the view that the petitioner has straightaway invoked the jurisdiction of this Court under Article 226 of the Constitution of India without availing the alternative remedy of appeal under the Act. In those circumstances, we refrain from entering into the merits of the matter. If the petitioner approaches the appellate authority, the appellate authority shall consider the question of delay taking into account that the petitioner had approached this Court in the present Writ Petition. It would be open for the petitioner to raise all grounds on facts and in law before the appellate authority.

6. Subject to the above, the Writ Petition is disposed of. It is made clear that we have not made any comments on the merits of the case. No costs.

As a sequel, miscellaneous petitions, pending if any, stand closed.

SD/-B. REKHA RANI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Principal Chief Commissioner of Income Tax, Signature towers, 11th Kondapur, Venkat Enclave, White Fields, Hitech City Hyderabad 500084
2. The Income Tax Officer, Assessment Unit, Income Tax Department Ahmed Nagar Sanga Reddy, Sanga Reddy
3. One CC to SRI. VENKATRAM REDDY MANTUR Advocate [OPUC]
4. One CC to Ms. J SUNITHA (SR SC FOR INCOM TAX) [OPUC]
5. Two CD Copies

B M
BS

HIGH COURT

DATED:04/09/2025

ORDER

WP.No.26451 of 2025



DISPOSING OF THE WRIT PETITION WITHOUT COSTS

15/10/25