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

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

PRESENT

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

WRIT PETITION NO: 7676 OF 2025

Between:

Smt. Garre Lakshmi Sujatha (Deceased), Through Legal Heir. Garre Sumadhura, Daughter of Garre Laxmi Srinivasa Rao, H. No. 9, 200/198, Road No-4C, Reddy Avenue, Hyderabad, Nizampet, Medchal-Malkajgiri, Telangana - 500090

...PETITIONER

AND

1. UNION OF INDIA, Represented by its Secretary, Ministry of Finance, North Block, New Delhi - 110001
2. The Assessment Unit, Income Tax Department, National Faceless Assessment Centre, 2nd floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi - 110 003

...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, quashing the assessment proceedings completed under Section 147 read with Section 144B of the Income Tax Act, 1961, for the Assessment Year 2020-2021 vide DIN NO. ITBA/AST/S/147/2024-25/1071504173(1) dated 23-12-2024, and penalty proceedings initiated under Section 270A vide DIN No. ITBA/PNL/S/270A/2024-25/1071506762(1) of the Income Tax Act, 1961, against Late Garre Lakshmi Sujatha and to declare that the assessment and penalty proceedings initiated against a deceased person are void, illegal, and unenforceable, as arbitrary illegal bad in law without jurisdiction void abinitio violative of principles of Natural Justice part from being violative of Article 4, 19

Justice part from being violative of Articles 4, 19 and 265 of Constitution of India and consequently set aside the same in the interests of justice and to pass such other order or orders in the interest of justice."

3. An objection to maintainability of the jurisdiction before this Court has been raised by learned counsel for the 2nd respondent.

4. The assessment order dated 23.12.2024 has been passed by the Assessing Officer located in Panchkula in the State of Haryana. Therefore, learned counsel for the petitioner seeks permission to withdraw this writ petition with a liberty to approach the jurisdictional High Court.

5. The Writ Petition is dismissed as withdrawn. The petitioner may have such liberty.

Miscellaneous applications pending, if any, shall stand closed. There shall be no order as to costs.

SD/-A. JAYASREE
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to SRI UPADHYAY RAGHAVENDER, Advocate [OPUC]
2. One CC to Ms. BOKARO SAPNA REDDY, Sr. SC FOR IT [OPUC]
3. Two CD Copies

BSR
LS

HIGH COURT

DATED: 24/07/2025

ORDER

WP.No.7676 of 2025



DISMISSING THE WRIT PETITION

AS WITHDRAWN,

WITHOUT COSTS

(5)

kpr

18/10/25