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

WEDNESDAY,THE THIRTEENTH DAY OF AUGUST
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: 11417 OF 2025

Between:

Smt. Uma Pungoti Ravinder, W/o. Late Sri Ravinder Pungoti, Aged about 73 years. Occupation. House Wife, 88 Wood Duck Court Free Hold. New Jersey 07728, USA. Hyderabad Address. Flat No.302, Gayatri Plaza, Jyothi Colony, Kakaguda, Tirumalagiri, Secunderabad - 500015.

...PETITIONER

AND

The Deputy Commissioner of Income Tax, Circle INT TAX 3(1)(1), Civic Centre, Minto Road, New Delhi - 110002.

...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 pass an order or direction. especial one in the nature of WRIT OF MANDAMUS holding that the notice dated 08.04.2022 issued by the Respondent under section 148 of the Act with DIN and Notice No.ITBA/AST/S/148_1/2023-24/1042669705(1) as being without jurisdiction. arbitrary illegal, bad in law, void ab initio, 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 notice under section 148 dated 08.04.2022, the assessment order passed by Respondent for asst. year 2015-16 under section147 r.w.s 144 of the Act. Penalty orders passed u/s.271(1)(b) and u/s.271(1)(c) of the Act, dt.30.05.2024, 08.03.2024 and 07.03.2025. respectively

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 of collection of tax and penalty demand raised by the Respondent pursuant to passing assessment and penalty orders for the Ay.2015-16

Counsel for the Petitioner: SRI. A. V. RAGHU RAM

Counsel for the Respondents: SRI VIJHAY K PUNNA (SENIOR SC FOR ITD)

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.11417 of 2025

ORDER:

Mr. A.V.Raghu Ram, learned counsel for the petitioner.

Mr. Vijhay K Punna, learned Senior Standing Counsel for Income Tax Department appears for the respondent.

2. This writ petition has been preferred with the following prayer:

> "It is prayed that this Hon'ble Court may be pleased to pass an order or direction, especially one in the nature of WRIT OF MANDAMUS holding that the notice dated 08.04.2022 issued by the Respondent under section 148 of the Act [with DIN and Notice No. ITBA/AST/S/148_1/ 2023-24/1042669705(1)] as being without jurisdiction, arbitrary, illegal, bad in law, void ab initio, apart from being violative of provisions of section 148A & 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 notice under section 148 dated 08.04.2022, the assessment order passed by Respondent for asst. year 2015-16 under section 147 r.w.s 144 of the Act, Penalty orders passed u/s 271(1)(b) and u/s 271(1)(c) of the Act, dt.30.05.2024, 08.03.2024 and 07.03.2025,

respectively, and pass such other order (s) as the Hon'ble Court deems fit and proper in the interest of justice."

3. There is an objection to the maintainability of the writ petition by the learned Senior Standing Counsel for Income Tax Department and also that the petitioner should have availed the alternative remedy of appeal. Therefore, after some arguments, learned counsel for the petitioner seeks permission to withdraw the writ petition in order to avail the appropriate remedy under law.

4. The instant writ petition is accordingly dismissed as withdrawn with the aforesaid liberty. 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. A. V. RAGHU RAM, Advocate [OPUC]
2. One CC to SRI. VIJHAY K PUNNA, (SENIOR SC FOR ITD) [OPUC]
3. Two CD Copies

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HIGH COURT

DATED:13/08/2025



ORDER

WP.No.11417 of 2025

DISMISSING THE WRIT PETITION AS WITHDRAWN WITHOUT COSTS

(5)

kpr

18/10/25