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

MONDAY, THE TWENTY FIFTH DAY OF AUGUST
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
AND

THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 22934 OF 2025

Between:

M/s. Vani Navashakti Beedi Company, rep. by its Managing Partner, Mr. Chatla Sanjeev Kumar, 5-3-48/1B, Vidyanagar Colony, Kamareddy-503 111, Nizamabad District.

.....PETITIONER

AND

1. Principal Commissioner of Income Tax, Hyderabad-2, Signature Towers, Sy.No.6(P) of Kondapur, Sy.No.37(P) of Kothguda, Opp. Botanical Gardens, Serilingampally (M), Hyderabad-500 084, R.R.District.
2. Assistant Commissioner of Income Tax, Central Circle-3(1), Hyderabad.
3. Assistant Commissioner of Income Tax, Circle-1, Nizamabad.
4. Assessment Unit, Income Tax Department, National e-Assessment Center, Room No.401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi-110 003.
5. Principal Chief Commissioner of Income Tax, Andhra Pradesh and Telangana, Hyderabad 10-2-3, Room No.922, 9th Floor, 'TV Block, IT Towers, AC Guards, Hyderabad-500 004.
6. Union of India, rep. by its Secretary, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.
7. State Bank of India, rep by its Manager, 1-2-14, Sircilla Road, Kamareddy-503 111.

.....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 setting aside the order passed by 2nd Respondent under Section 143(3)

of the Income Tax Act, 1961 dated 14.2.2025, notice dated 26.8.2024 issued by the 2nd Respondent under Section 142(1) of the Income Tax Act, 1961, notice dated 19.06.2024 issued by the 4th Respondent under Section 143(2) of the Income Tax Act, 1961 for the assessment year 2023-24 as being barred by limitation, without jurisdiction and in violation of Sections 127, 144-B and 143(2) of the Income Tax Act, 1961 as also the judgement of the Hon'ble Supreme Court in the case of Ajantha Industries Vs. CBDT 1976(102) ITR 281.

I.A.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 grant stay of all further proceedings, including any recovery, pursuant to the impugned order dated 14.2.2025 for the assessment year 2023-24, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

I.A.NO:2 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 grant suspension of the bank attachment notice dated 28.7.2025 issued by the 2nd Respondent to the 7th Respondent bank for recovery of the disputed tax in pursuance of the impugned order dated all further proceedings, including any recovery, pursuant to the impugned order dated 14.2.2025 for the assessment year 2023-24, pending disposal of the writ petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner : SRI TARUN CHANDHA, ADVOCATE FOR SRI S.VIJAY ADITHYA

Counsel for the Respondent Nos.1 to 5 : Ms J.SUNITHA (SR SC FOR INCOM TAX)

Counsel for the Respondent No.6 : DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.7 : --

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. 22934 of 2025

ORDER:

Sri Tarun Chadha, learned counsel appears for Sri S. Vijay Adithya, learned counsel for petitioner.

Ms. J. Sunitha, learned Standing Counsel for Income-tax appears for respondent Nos.1 to 5.

2. This Writ Petition is filed with the following prayer:

> ".....writ, order or direction setting aside the order passed by 2nd Respondent under Section 143(3) of the Income Tax Act, 1961 dated 14.2.2025, notice dated 26.8.2024 issued by the 2nd Respondent under Section 142(1) of the Income Tax Act, 1961, notice dated 19.06.2024 issued by the 4th Respondent under Section 143(2) of the Income Tax Act, 1961 for the assessment year 2023-24 as being barred by limitation, without jurisdiction and in violation of Sections 127, 144-B & 143(2) of the Income Tax Act, 1961 as also the judgment of the Hon'ble Supreme Court in the case of Ajantha Industries Vs. CBDT [1976(102) ITR 281]."

3. Learned counsel for the petitioner seeks permission of this Court to withdraw the instant Writ Petition.

4. Learned counsel appearing for respondent Nos.1 to 5 reports no objection.

5. In view of the above, the instant Writ Petition is dismissed as withdrawn. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/-M. NAGAMANI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. One CC to DEPUTY SOLICITOR GENERAL OF INDIA, Advocate [OPUC]
2. One CC to SRI S.VIJAY ADITHYA, Advocate [OPUC]
3. One CC to Ms. J.SUNITHA (SR SC FOR INCOM TAX) Advocate [OPUC]
4. Two CD Copies

SA
BS

HIGH COURT

DATED:25/08/2025



ORDER

WP.No.22934 of 2025

DISMISSING THE W.P

AS WITHDRAWN WITHOUT COSTS.

6 MT
27/10/25