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

WEDNESDAY, THE FIFTEENTH DAY OF OCTOBER
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: 23480 OF 2025

Between:

Narayana Pant Pemmaraju, S/o. LATE Dr.P.S.Pant, aged 63 years, Occ: Professor R/o. No.4, Alyabad P.O., Shameerpet Mandal, R.R. District

...PETITIONER

AND

1. Union of India, Rep. by its Secretary, Finance Department, North Block, New Delhi
2. Deputy Director of Income Tax, CPC, Bangalore
3. Deputy Commissioner of Income Tax 2, International taxation, Hyderabad.
4. The Income Tax Officer, Ward 1 (2) I.T.Towers, Hyderabad.
5. Asst Director of Income Tax, International Taxation 1, Aayakar Bhavan, Hydeabad.
6. G Randhir Ram Reddy Tavva, H No.1305, Road No.65, Jubilee Hills, Hyderabad.

...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 in the nature of mandamus or any other writ, order or direction, directing the respondents to give credit to the petitioner for the sum of Rs.2,09,74,830/- towards TDS deducted for asst. year 2015-16 and paid to the credit of Central Government and to issue the consequential order giving effect to the relief granted by CIT(A), Hyderabad-10.

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 respondents to issue the refund due to the petitioner after giving effect to the order of the Commissioner of Income-tax (Appeals)-10 for assessment year 2015-16.

Counsel for the Petitioner: SRI. DUVVA PAVAN KUMAR REPRESENTING SRI Y. RATNAKAR

Counsel for the Respondent No.1: SRI N. BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.2 to 5: SRI VIJHAY K PUNNA, SR. SC FOR INCOME TAX DEPARTMENT

Counsel for the Respondent No.6: SRI SHRIRAJ MANYAM REP. FOR M/s. R.S. ASSOCIATES

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.23480 of 2025

ORDER:

Heard Sri Duvva Pavan Kumar, learned counsel represents Sri Y. Ratnakar, learned counsel for the petitioner; Sri Vijhay K Punna, learned Senior Standing Counsel for the Income Tax Department appears for respondent Nos.2 to 5 through video conferencing and Sri Shriraj Manyam, learned counsel representing M/s. R.S. Associates appears for respondent No.6.

2. The petitioner, who is the seller, approached this Court with a grievance that his refund application petitioner is kept pending on the ground that the buyer had inadvertently deposited the Tax Deducted at Source (TDS) amount of Rs.2,09,74,830/- in Form 26QB and not 27Q. The purchaser – respondent No.6, has also addressed a representation to the Centralised Public Grievance Redress and Monitoring System (Grievance Cell) on 05.09.2024, where the request has been declined, as software does not permit it. Therefore, the petitioner has approached this Court.

3. Pursuant to the order dated 11.08.2025, a counter affidavit has been filed by the respondent department. It is submitted by the learned counsel for the respondent department that the TDS credit was given effect to and the refund has also been issued.

4. Learned counsel for the petitioner also submits that the grievance of the petitioner has been redressed.

5. In that view of the matter, the instant writ petition is disposed of. No order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-A. SRINIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Secretary, Finance Department, Union of India, North Block, New Delhi
2. Deputy Director of Income Tax, CPC, Bangalore
3. Deputy Commissioner of Income Tax 2, Intemational taxation,Hyderabad.
4. The Income Tax Officer, Ward 1 2, I.T.Towers, Hyderabad.
5. Asst Director of Income Tax, International Taxation 1, Aayakar Bhavan, Hydeabad.
6. One CC to SRI Y. RATNAKAR, Advocate [OPUC]
7. One CC to SRI VIJHAY K PUNNA, SR. SC for INCOME TAX DEPARTMENT [OPUC]
8. One CC to M/s. R.S. ASSOCIATES, Advocate [OPUC]
9. One CC to SRI N. BHUJANGA RAO, Deputy Solicitor General Of India [OPUC]
10. Two CD Copies

BN
LS

HIGH COURT

DATED:15/10/2025



ORDER

WP.No.23480 of 2025

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

(12) kpr
4/11/25