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

TUESDAY, THE ELEVENTH DAY OF NOVEMBER
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: 33846 OF 2025

Between:

Smt Anju Brijesh Chandwani, Wife of Brijesh Chandwani, Aged About 48 Years, R/o 67/C, MLA Colony, Road No. 12, Banjara Hills, Hyderabad - 500 034

...PETITIONER

AND

1. Deputy Commissioner of Income Tax, Circle-6(1), Income Tax Towers, AC Guards, Masab Tank, Hyderabad -500 004
2. Assessment Unit, National Faceless Assessment Centre, Rep. By Deputy/Assistant Commissioner of Income Tax/Income Tax Officer, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi -110 003
3. Principal Commissioner of Income Tax-1, Income Tax Towers, AC Guards, Masab Tank, Hyderabad - 500 004
4. Principal Chief Commissioner of Income Tax, Income Tax Towers, AC Guards, Masab Tank, Hyderabad - 500 004

...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 in the nature of writ of Certiorari quashing a)Issue a writ, order or direction in the nature of writ of Certiorari quashing the notice dated 29.07.2022 under section 148 of the Income Tax Act, 1961 (the Act) for Assessment Year (AY) 2016-17 issued by the Respondent No. 1, herein enclosed and marked as Annexure-A. b)Issue a writ, order or direction in the nature of writ of Certiorari quashing the assessment order dated 27.04.2023 under section 147 r.w.s. 144B of the Act for AY 2016-17 passed by the Respondent No. 2, herein enclosed and marked as Annexure-B. c)Issue a

writ, order or direction in the nature of writ of Certiorari quashing the penalty notice dated 27.04.2023 under section 271(1)(c) of the Act for AY 2016-17 issued by the Respondent No. 2, herein enclosed and marked as Annexure-C.

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 issue an ad-interim order to a) Stay the operation of the notice dated 29.07.2022 under section 148 of the Act for AY 2016-17 issued by Respondent No. 1, herein enclosed and marked as Annexure-A. b) Stay the operation of the assessment order dated 27.04.2023 under section 147 r.w.s. 144B of the Act for AY 2016-17 passed by Respondent No. 2, herein enclosed and marked as Annexure-B. c) Stay the operation of the penalty notice dated 27.04.2023 under section 271(1)(c) of the Act for AY 2016-17 issued by Respondent No. 2, herein enclosed and marked as Annexure-C.

Counsel for the Petitioner : SRI S.PAVAN KUMAR

Counsel for the Respondents: Ms.B.SAPNA REDDY, Sr.SC for IT DEPT

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. 33846 of 2025

ORDER:

Sri Hemant Pai, learned counsel appears for Sri S. Pavan Kumar, learned counsel for petitioner.

Smt. Bokaro Sapna Reddy, learned Senior Standing Counsel for Income-tax appears for respondents.

2. A challenge has been made to the notice dated 29.07.2022 issued under Section 148 of the Income-tax Act, 1961 (for short 'the Act'), for the Assessment Year 2016-17, by respondent No.1, in the present Writ Petition preferred in November, 2025. The petitioner has sought quashing of the assessment order dated 27.04.2023 passed under Section 147 of the Act read with Section 144B of the Act. The petitioner has also assailed the penalty notice dated 27.04.2023 issued under Section 271(1)(c) of the Act for the said Assessment Year.

3. The petitioner has also preferred an appeal against the impugned assessment order and the same is pending.

4. Learned counsel for the petitioner has confined the challenge to the issue of sanction accorded by respondent No.3 under Section 151 of the Act and submitted that it is the Principal Chief Commissioner and not the Principal Commissioner of Income Tax-1 empowered to grant sanction for reopening of proceedings issued for the Assessment Year 2016-17 after a period of three (3) years. Apart from that, the petitioner has taken a plea of limitation under Section 149 of the Act as the proceedings were initiated earlier. The last date for passing of an order under Section 148A(d) of the Act in such a case could have been 15.06.2022 whereas a notice has been issued under Section 148 of the Act on 29.07.2022. The issue of limitation and sanction goes to the root of the jurisdiction. Therefore, the petitioner has assailed it in the present Writ Petition preferred more than 2½ years after passing of the assessment order and in fact, more than three years after issuance of the notice under Section 148 of the Act. He has relied upon the order dated 25.09.2025 passed by this Court in Writ Petition No.4061 of 2024 in respect of the

submission relating to the absence of sanction from the competent authority.

5. Learned counsel for the respondents submits that the petitioner has already preferred an appeal and belatedly approached this Court. The petitioner has become wiser after passing of the order passed by this Court in the case of **Deloittee Consulting India Private Limited v. The Assessment Unit, Income Tax Department, National Faceless Assessment Center, New Delhi [WRIT PETITION No.4061 of 2024 dated 25.09.2025]**. Such a plea should have been raised after issuance of the notice under Section 148 of the Act, in July, 2022, itself.

6. We have considered the submissions of the learned counsel for the parties and taken note of the relevant dates and events in the chronology of the proceedings conducted against the petitioner. We do not find any plausible reason for the petitioner to assail the notice dated 29.07.2022 issued under Section 148 of the Act and the assessment order dated 27.04.2023 passed under Section 147 of the Act read with Section 144B of the Act for the Assessment Year 2016-17,

after more than three (3) years and two (2) years respectively, of their issuance, in a proceeding under Article 226 of the Constitution of India. The petitioner has already preferred an appeal. On the ground of inordinate unexplained delay, we are not inclined to interfere in the instant Writ Petition which is accordingly dismissed. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/-M. JAWAHAR REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

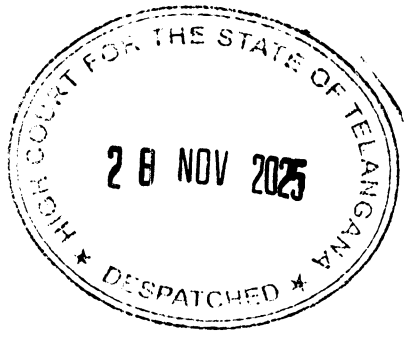
To,

1. One CC to SRI S.PAVAN KUMAR, Advocate. [OPUC]
2. One CC to Ms.B.SAPNA REDDY, SC for Income Tax Department. [OPUC]
3. Two CD Copies.

BSK
LS

HIGH COURT

DATED:11/11/2025



ORDER

WP.No.33846 of 2025

DISMISSING THE WRIT PETITION
WITHOUT COSTS

(5)

kpr
20/11/25