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

THURSDAY, THE SIXTH 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: 31020 OF 2025

Between:

M/s. G.S. Oils Limited, Having its Regd. Office at Station Road, Adilabad, Telangana- 504 001. Represented by its Authorized Signatory. Mr. Sunil Kumar Saraf.

...PETITIONER

AND

1. The Union of India, Ministry of Finance, North Block New Delhi. Rep by its Secretary.
2. The Chief Commissioner of Income Tax, Income Tax Towers, AC Guards, Masab Tank, Hyderabad Telangana 500004.
3. The Joint Director of Income Tax System, Income Tax Towers AC Guards, Masab Tank, Hyderabad, Telangana 500004.
4. The Director of Income Tax System, E2 ARA Centre Jhandewala Extension, New Delhi 110055.
5. The Assessing Officer, Circle 1, Nizamabad, Telangana.

...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 declaring the actions of the Respondent Nos. 2 to 5 in not complying with the directions of the Honourable NCLT vide Order dated 05/06/2025 passed in C.P. (IB) No. 155/9/HDB/2021, wherein the Respondent No. 5 was directed to enable access to the Petitioner's E-filing portal despite repeated representations communicating the said order as illegal, arbitrary, unconstitutional and contrary to the provisions of the Income Tax Act, 1961.

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 Respondent Nos 2 to 5 to reset the password of the Petitioners e filing account on the portal of the Income Tax Department i.e. https www.incometax.gov.in, pursuant to the representations of the Petitioner dated 07/07/2025 and 17/07/2025 and consequently provide the Petitioner with a new password, disposal of the above writ petition.

Counsel for the Petitioner : SRI YASEEN ABBAS KHAN

Counsel for the Respondent No.1 : SRI N.BHUJANGA RAO,
Addl./Dy.Solicitor General of India

Counsel for the Respondents No.2to5 : Ms.J.SUNITHA, 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.31020 of 2025

ORDER:

Heard Mr. Yaseen Abbas Khan, appears for the petitioner and Ms. J.Sunitha, learned Senior Standing Counsel for Income Tax Department, appearing for respondents No.2 to 5.

2. Petitioner's company is the successful bidder in whose favour the Sale Certificate under Schedule-I of Regulation 33 of the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016 was issued on 16.10.2024 as no viable revival application was received from the Resolution Professional (Annexure P6). Thereafter, the petitioner approached the learned National Company Law Tribunal, Hyderabad Bench-1 (hereinafter referred to as 'the learned NCLT') for directions/reliefs and concessions in which by order dated 05.06.2025, the learned NCLT permitted the petitioner to obtain access to credentials to the Income Tax Portal, Traces Portal, GST Portal, ESIC Portal, PF Portal, which were not available with it. The new Director/Corporate Debtor was

directed to allow the petitioner to register with the above Portals on a fresh basis or be provided with existing lacking details by the respective departments. Thereafter, the petitioner approached respondent No.5-Assessing Officer, Circle 1, Nizamabad, with a request for reset of income tax e-filing password, which was not acted upon. Therefore, petitioner has approached this Court.

3. Learned Senior Standing Counsel for Income Tax Department, on instructions, submits that the petitioner has erroneously approached respondent No.5-Assessing Officer, Circle 1, Nizamabad, instead of respondent No.3-Joint Director of Income Tax System, Masab Tank, Hyderabad. If it approaches respondent No.3, the request of the petitioner would be considered, in accordance with law.

4. In view of the statements made by the learned Senior Standing Counsel for Income Tax Department, petitioner is at liberty to approach respondent No.3 with a fresh application containing the request as aforesaid, which shall be considered, in accordance with law, within a period of four weeks.

5. The Writ Petition is, accordingly, disposed of. However, there shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/- K.BHAVANI SWAMY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

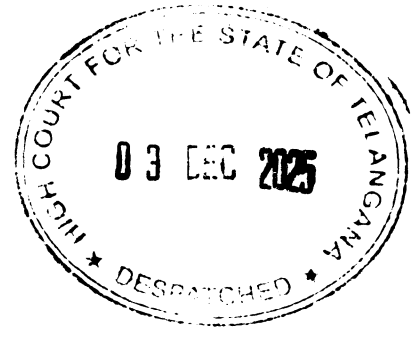
To,

1. The Secretary, Union of India, Ministry of Finance, North Block New Delhi.
2. The Chief Commissioner of Income Tax, Income Tax Towers, AC Guards, Masab Tank, Hyderabad Telangana 500004.
3. The Joint Director of Income Tax System, Income Tax Towers AC Guards, Masab Tank, Hyderabad, Telangana 500004.
4. The Director of Income Tax System, E2 ARA Centre Jhandewala Extension, New Delhi 110055.
5. The Assessing Officer, Circle 1, Nizamabad, Telangana.
6. One CC to SRI YASEEN ABBAS KHAN, Advocate. [OPUC]
7. One CC to SRI N.BHUJANGA RAO, Deputy/Additional Solicitor General of India, High Court for the State of Telangana at Hyderabad. [OPUC]
8. One CC to Ms.J.SUNITHA, SC for Income Tax Department. [OPUC]
9. Two CD Copies.

BSK
LS

HIGH COURT

DATED:06/11/2025



ORDER

WP.No.31020 of 2025

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

(11)

kpr

18/11/25