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

WEDNESDAY, THE TWELFTH 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: 34089 OF 2025

Between:

Shri Brijesh Chandwani, Son of Chandra Prakash Chandwani, Aged About 53 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.

(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 26.05.2023 under section 147 r.w.s. 144 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 26.05.2023 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 assessment order dated 26.05.2025 under section 147 r.w.s. 144 r.w.s. 144B of the Act for AY 2016-17 passed by Respondent No. 2, herein enclosed and marked as Annexure-B.

IA 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 issue an ad-interim order to:

a) Stay the operation of the penalty notice dated 26.05.2023 under section 271(1)(c) ofthe Act for AY 2016-17 issued by Respondent No. 2, herein enclosed and marked as Annexure-C.

IA NO: 3 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.

Counsel for the Petitioner: MR. HEMANT PAI Representing SRI S PAVAN KUMAR

Counsel for the Respondents: MS. BOKARO SAPNA REDDY (SENIOR SC INCOME TAX)

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.34089 of 2025

ORDER:

Heard Mr. Hemant Pai, learned counsel representing Mr. S.Pavan Kumar, learned counsel for the petitioner and Ms. Bokaro Sapna Reddy, learned Senior Standing Counsel for the Income Tax Department appearing for the respondents.

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

> "For the reasons stated in the accompanying affidavit, it is prayed that the Ho'ble 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 26.05.2025 under section 147 r.ws. 144 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 26.05.2023 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.

d) And pass such other orders as this Hon'ble Court deems fit and proper in the interest of justice and equity."

3. However, learned counsel for the petitioner seeks permission of this Court to withdraw the writ petition with liberty to the petitioner to raise all the grounds of law and facts as are available to him before the Income Tax Appellate Tribunal.

4. The Writ Petition is, therefore, 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.C. SULEKHA DEVI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to SRI. S PAVAN KUMAR Advocate [OPUC]
2. One CC to SRI. BOKARO SAPNA REDDY (SENIOR SC INCOME TAX) [OPUC]
3. Two CD Copies

MMT
LS

HIGH COURT

DATED:12/11/2025



ORDER

WP.No.34089 of 2025

DISMISSING THE WRIT PETITION AS WITHDRAWN WITHOUT COSTS

(5)
kpr
20/11/25