[3488]

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

THURSDAY, THE SIXTEENTH DAY OF OCTOBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HON'BLE THE CHIEF JUSTICE APARESH KUMAR SINGH
AND
THE HON'BLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION Nos.23491, 12956, 23495, 23499, 23500, 23521, 23530, 23532, 23571, 23575, 23580, 23697, 23733, 23837, 23847, 23869, 23877, 23885, 23898, 23901, 23903, 23908, 23911, 23958, 23989, 24050, 24091, 24108, 24161, 24235, 24291, 24317, 24356, 24377, 24415, 24504, 24528, 24748, 24806, 24871, 24897, 24901, 24905, 24911, 25117, 25152, 25228, 25255, 25262, 25273, 25289, 25503, 25729, 25741, 25794, 25819, 25857, 25858, 25860, 25861, 25899, 25919, 25947, 26018, 26034, 26055, 26097, 26105, 26107, 26159, 26181, 26317, 26323, 26430, 26496, 26572, 26580, 26718, 26847, 27074, 27123, 27125, 27182, 27219, 27311, 27488, 27585, 27620, 27631, 27638, 27659, 27671, 27700, 27709, 27714, 27781, 27789, 27851, 28169, 28194, 28315, 28443, 28499, 28507, 28601, 28658, 28872, 28873, 28902, 28905, 28969, 29042, 29119, 29124, 29135, 29212, 29481, 29823, 29994, 30017, 30030, 30035, 30085, 30095, 30097 & 30112 of 2025

WRIT PETITION No. 23491 OF 2025:

Between:

Yashnu Yasasvi Polucherla S/o Gurumurthi Polucherla, Aged about 35 years, Occupation. Pvt Employee, # Villa No 19, Aditya Empress Park, Shaikpet, Tolichowki, Hyderabad, Telangana-500008.

...PETITIONER

AND

1. The Income Tax Officer, Ward 4(1), Hyderabad, # IT Tower, AC Guards, Masab Tank, Hyderabad - 500004.
2. The Principal Commissioner of Income Tax-1, Hyderabad, I.T. Tower, 10-2-3, A.C. Guards, Hyderabad-500004.
3. The Assessment Unit, Income Tax Department, National Faceless Assessment Centre, Delhi, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi-110003.

...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 an appropriate writ, order or direction more particularly one in the nature of Writ of Mandamus, declaring the proceedings u/s 148A(d) dt. 15.04.2024 bearing DIN No. ITBA/AST/F/148A/2024-25/1064098786(1) and notice u/s 148 dt. 15.04.2024 bearing DIN No. ITBA/AST/S/148_1/2024-25/1064104890(1) issued by the JAO (1st respondent) instead of FAO (3rd respondent) for A.Y. 2020-21, as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural Justice.

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 stay all further proceedings pursuant to the notice u/s 148 dt. 15.04.2024 vide DIN No. ITBA/AST/S/148_1/2024-25/1064104890(1) issued by the JAO (1st respondent) instead of FAO (3rd respondent) for A.Y. 2020-21.

Counsel for the Petitioner: SRI DUNDU MANMOHAN

Counsel for the Respondents: Ms. BOKARO SAPNA REDDY, SENIOR S.C. FOR INCOME TAX

WRIT PETITION NO: 12956 OF 2025

Between:

Chandra Shekar Narla, S/o. Pochetti Narla, Aged about 41 years, Occ. Business Having Address at. #S4 Sai Ratna Towers Hylam Colony, Venkatagiri, Hyderabad, Telangana, 500045, AFZPN8218B

...PETITIONER

AND

1. Income Tax Officer, Circle 12(1), Hyderabad 2nd Floor, Basheerbagh, Aayakar Bhavan, Hyderabad, 500004
2. Income Tax Officer, Ward 5(3)(3), Bangalore HMT Bhawan, No. 59, Bellary Road, Ganganagar, Bengaluru, Karnataka, 560032
3. The Principal Commissioner of Income Tax - I, Hyderabad 2nd Floor, AC Guards, Masab Tank Hyderabad, 500004
4. The National Faceless Assessment Centre, Income Tax Department Ministry of Finance Govt. of India, New Delhi.
5. Union of India, Ministry of Finance Rep. by its Secretary, 166-B North Block, New Delhi - 110 001.

...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

i. Issue a Writ, Order or Direction more particularly, one, in the nature of Writ of Mandamus, setting aside the order passed by the Respondent No.2under Section 148A(d) and Notice issued u/s 148 of the Income Tax Act, 1961 dated 26.04.2023 for AY 2019-20, as being without jurisdiction illegal, arbitrary, bad in law, void ab initio, and being violative of the principles of natural justice and Articles 14, 19 and 265 of the Constitution of India as the same is issued by the Jurisdictional Assessing Officer i.e. Respondent No.2, after introduction of the faceless assessment of Income escaping assessment scheme, and any consequent proceedings as lacking in jurisdiction;

ii. Declare the action of the Respondent No. 1 in passing the Assessment Order dated 25.03.2025 consequent to notice u/s 148 dated 26.04.2023 as being illegal and bad in law and set aside the Assessment Order dated 25.03.2025 and consequent proceedings as the order was passed without any jurisdiction.

Counsel for the Petitioner: SRI P. SOMA SHEKAR REDDY

Counsel for the Respondents No.1 to 3: Ms. BOKARO SAPNA REDDY, SENIOR S.C. FOR INCOME TAX

Counsel for the Respondent Nos.4 & 5: SRI B. MUKHERJEE, REPRESENTING DEPUTY SOLICITOR GENERAL OF INDIA

WRIT PETITION NO: 23495 OF 2025

Between:

Apoorva Polucherla, D/o Guru murthi Polucherla, Aged about 34 years,Occupation Doctor, Villa No. 19, Aditya Empress Park, Shaikpet, Tolichowki, Hyderabad, Telangana-500008.

...PETITIONER

AND

1. The Income Tax Officer Ward 4(1), Hyderabad, # IT Tower, AC Guards, Masab Tank, Hyderabad - 500004
2. The Principal Chief Commissioner of Income Tax AP & TS, 10th Floor, C-Block, I.T. Tower, 10-2-3, A.C. Guards, Hyderabad-500004
3. The Assessment Unit, Income Tax Department, National Faceless Assessment Centre, Delhi, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi-110003

...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 an appropriate writ order or direction more particularly one in the nature of Writ of Mandamus, declaring the proceedings u/s 148A(d) dt. 15.04.2024 bearing DIN No. ITBA/AST/F/148A/2024-25/1064100952(1)and notice u/s 148 dt. 15/04/2024 bearing DIN No. ITBA/AST/S/148_1/2024-25/1064104730(1) issued by the JAO (1st respondent) instead of FAO(3rd respondent) for A.Y. 2017-18, as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural Justice.

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 stay all further proceedings pursuant to the notice u/s 148 dt. 15.04.2024 vide DIN No. ITBA/AST/S/148_1/2024-25/1064104730(1) issued by the JAO(1st respondent) instead of FAO(3rd respondent) for A.Y. 2017-18.

Counsel for the Petitioner: SRI DUNDU MANMOHAN

Counsel for the Respondents: Ms. BOKARO SAPNA REDDY,
SENIOR S.C. FOR INCOME TAX

WRIT PETITION NO: 23499 OF 2025

Between:

Apoorva Polucherla, D/o Gurumurthi Polucherla, Aged about 34 years, Occupation Doctor, # Villa No 19, Aditya Empress Park, Shaikpet, Tolichowki, Hyderabad, Telangana-500008.

...PETITIONER

AND

1. The Income Tax Officer Ward 4(1), Hyderabad, - # IT Tower, AC Guards, Masab Tank,.Hyderabad - 500004.
2. The Principal Commissioner of Income Tax-1, Hyderabad, I.T. Tower, 10-2-3, A.C. Guards, Hyderabad-500004.
3. The Assessment Unit, Income Tax Department, National Faceless Assessment Centre, Delhi, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi-110003.

...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 an appropriate writ order or direction more particularly one in the nature of Writ of Mandamus, declaring the proceedings u/s 148A(d) dt. 15.04.2024 bearing DIN No. ITBA/AST/F/148A/2024-25/1064099802(1) and notice u/s 148 dt. 15.04.2024 bearing DIN No. ITBA/AST/S/148-1/2024-25/1064105405(1) issued by the JAO(1st respondent) instead of FAO (3rd respondent) for A.Y. 2020-21, as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural Justice.

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 stay all further proceedings pursuant to the notice u/s 148 dt. 15.04.2024 vide DIN No. ITBA/AST/S/148_1/2024-25/1064105405(1) issued by the JAO (1st respondent) instead of FAO (3rd respondent) for A.Y. 2020-21.

Counsel for the Petitioner: SRI DUNDU MANMOHAN

Counsel for the Respondents: Ms. BOKARO SAPNA REDDY, SENIOR S.C. FOR INCOME TAX

WRIT PETITION NO: 23500 OF 2025

Between:

Apoorva Polucherla, D/o Gurumurthi Polucherla, Aged about 34 years, Occupation: Doctor, # Villa No. 19, Aditya Empress Park, Shaikpet, Tolichowki, Hyderabad, Telangana-500008.

...PETITIONER

AND

1. The Income Tax Officer, Ward 4(1), Hyderabad, # IT Tower, AC Guards, Masab Tank, Hyderabad - 500004.
2. The Principal Chief Commissioner of Income Tax, AP & TS, 10th Floor, C-Block, I.T. Tower, 10-2-3, A.C. Guards, Hyderabad-500004.
3. The Assessment Unit, Income Tax Department, National Faceless Assessment Centre, Delhi, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi-110003.

...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 an appropriate writ order or direction more particularly one in the nature of Writ of Mandamus, declaring the proceedings u/s 148A(d) dt. 26.08.2024 bearing DIN No. ITBA/AST//148A/2024-25/1067974266(1) and notice u/s 148 dt. 26.08.2024 bearing DIN No. ITBA/AST/S/148_1/2024-25/1067980126(1) issued by the JAO (1st respondent) instead of FAO (3rd respondent) for A.Y. 2018-19, as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural Justice.

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 stay all further proceedings pursuant to the notice u/s 148 dt. 26.08.2024 vide DIN No. ITBA/AST/S/148_1/2024-25/1067980126(1) issued by the JAO (1st respondent) instead of FAO (3rd respondent) for A.Y. 2018-19, and may pass such other order(s) as the Hon'ble Court deems fit and proper in the interests of

substantial justice, as otherwise the Petitioner would be put to irreparable loss and severe injury.

Counsel for the Petitioner: SRI DUNDU MANMOHAN

Counsel for the Respondents: Ms. BOKARO SAPNA REDDY, SENIOR S.C. FOR INCOME TAX

WRIT PETITION NO: 23521 OF 2025

Between:

John Foundation, 5-1007, B R Nagar, Behind FR Balaiah Nagar, Old Alwal, Secunderabad - 500010. Rep., by its Trustee, Mr. Benedict John, Sio. Mr. Saji K. John

...PETITIONER

AND

The Deputy Commissioner of Income Tax, Central Circle 3(3), Aayakar Bhawan. Basheerbagh, Hyderabad - 500004.

...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 pass an order or direction, especially one in the nature of WRIT OF MANDAMUS holding that the notice issued by the Respondent dated 29/09/2023 issued under section 148 of the Act with DIN & Notice No: ITBA/AST/S/148 _1/ 2023-24/1056665148(1) for the assessment year 2020-21, as being without jurisdiction, illegal, arbitrary and passed in gross violation of principles of natural justice without application of mind, and consequently set aside the same.

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 stay all further proceedings pursuant to issuance of notice u/s.148 of the Act by Respondent dated 29.09.2023 for the assessment year 2020-21.

IA NO: 2 OF 2025

Between:

The Deputy Commissioner of Income Tax, Central Circle 3(3), Hyderabad, Aayakar Bhawan. Opposite LB Statidum, Basheerbagh, Hyderabad – 500004, Telangana.

...PETITIONER/RESPONDENT

AND

John Foundation, 5-1007, B R Nagar, Behind FR Balaiah Nagar, Old Alwal, Secunderabad - 500010. Represented by its Trustee, Mr. Benedict John S/o. Mr. Saji K John.

...RESPONDENT/PETITIONER

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 vacate the interim direction given vide order dated 11.08.2025, in I.A. No. 1 of 2025 in W.P. No. 23521 of 2025.

Counsel for the Petitioner: SRI A. V. RAGHU RAM

Counsel for the Respondents: SRI N. PRAVEEN REDDY
SENIOR S.C. FOR INCOME TAX

WRIT PETITION NO: 23530 OF 2025

Between:

John Foundation, 5-1007, B R Nagar, Behind FR Balaiah Nagar, Old Alwal, Secunderabad - 500010. Rep., by its Trustee, Mr. Benedict John, S/o. Mr. Saji K. John

...PETITIONER

AND

The Deputy Commissioner of Income Tax, Central Circle - 3(3), Aayakar Bhawan, Basheerbagh, Hyderabad - 500004.

...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 pass an order or direction, especially one in the nature of WRIT OF MANDAMUS holding that the notice issued by the Respondent dated 23.03.2024

issued under section 148 of the Act with DIN & Notice No.ITBA/AST/S/148_1/ 2023-24/1063270053(1) for the assessment year 2019-20, as being without jurisdiction, illegal, arbitrary and passed in gross violation of principles of natural justice without application of mind, and consequently set aside the same.

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 stay all further proceedings pursuant to issuance of notice u/s.148 of the Act by Respondent dated 23.03.2024 for the assessment year 2019-20.

IA NO: 2 OF 2025

Between:

The Deputy Commissioner of Income Tax, Central Circle - 3(3), Hyderabad, Aayakar Bhawan, Opposite LB Stadium, Basheerbagh, Hyderabad – 500004, Telangana.

...PETITIONER/RESPONDENT

AND

John Foundation, 5-1007, B R Nagar, Behind FR Balaiah Nagar, Old Alwal, Secunderabad - 500010. Rep., by its Trustee, Mr. Benedict John, S/o. Mr. Saji K. John

...RESPONDENT/PETITIONER

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 vacate the interim direction given vide order dated 11.08.2025, in I.A. No. 1 of 2025 in W.P. No. 23530 of 2025.

Counsel for the Petitioner: SRI A. V. RAGHU RAM

Counsel for the Respondents: SRI N. PRAVEEN REDDY
SENIOR S.C. FOR INCOME TAX

WRIT PETITION NO: 23532 OF 2025

Between:

John Foundation, 5-1007, B R Nagar, Behind FR Balaiah Nagar, Old Alwal, Secunderabad - 500010. Rep., by its Trustee, Mr. Benedict John, S/o. Mr. Saji K. John

...PETITIONER

AND

The Deputy Commissioner of Income Tax, Central Circle 3(3), Aayakar Bhawan, Basheerbagh, Hyderabad- 500004.

...RESPONDENT

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 pass an order or direction, especially one in the nature of WRIT OF MANDAMUS holding that the notice issued by the Respondent dated 23.03.2024 issued under section 148 of the Act with DIN & Notice No.ITBA/AST/S/148_1/2023-24/1063269382(1) for the assessment year 2015-16, as being without jurisdiction, illegal, arbitrary and passed in gross violation of principles of natural justice without application of mind, and consequently set aside the same.

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 stay all further proceedings pursuant to issuance of notice u/s.148 of the Act by Respondent dated 23.03.2024 for the assessment year 2015-16.

IA NO: 2 OF 2025

Between:

The Deputy Commissioner of Income Tax, Central Circle 3(3), Hyderabad, Aayakar Bhavan, Opposite LB Stadium, Basheerbagh, Hyderabad – 500004, Telangana.

...PETITIONER/RESPONDENT

AND

John Foundation, 5-1007, B R Nagar, Behind FR Balaiah Nagar, Old Alwal, Secunderabad - 500010. Represented by its Trustee, Mr. Benedict John S/o. Mr. Saji K. John

...RESPONDENT/PETITIONER

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 vacate the interim order dated 11.08.2025, in I.A. No. 1 of 2025 in W.P. No. 23532 of 2025.

Counsel for the Petitioner: SRI A. V. RAGHU RAM

Counsel for the Respondents: SRI N. PRAVEEN REDDY
SENIOR S.C. FOR INCOME TAX

WRIT PETITION NO: 23571 OF 2025

Between:

Polucherla Gurumurthy, S/o Venkata Subbaiah Polucherla, Aged about 63 years, Occupation: Retd. Doctor, # Villa No. 19, Aditya Empress Park, Shaikpet, Tolichowki, Hyderabad, Telangana-500008.

...PETITIONER

AND

1. The Income Tax Officer, Ward 4(1), Hyderabad, I T Tower, A C Guards, Masab Tank, Hyderabad, Telangana-500004.
2. The Principal Chief Commissioner of Income Tax, AP & TS, 10th Floor, C-Block, I.T. Towers, 10-2-3, A.C. Guards, Hyderabad-500004.
3. The Assessment Unit, Income Tax Department, National Faceless Assessment Centre, Delhi, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi-110003.

...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 an appropriate writ order or direction more particularly one in the nature of Writ of Mandamus, declaring the order passed u/s 148A(d) bearing DIN No. TBA/AST/F/148A/2024-25/1067974341(1), dt.26.08.2024 and notice u/s 148 dt.26.08.2024 vide DIN No. ITBA/AST/S/148_1/2024-25/1067980154(1) issued by the JAO(1st respondent) instead of FAO(3rd respondent) for A.Y. 2018-19, as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural Justice.

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 stay all further proceedings pursuant to the notice u/s 148 dt.26.08.2024 vide DIN No. ITBA/AST/S/148_1/2024-25/1067980154(1) issued by the JAO(1st respondent) instead of FAO(3rd respondent) for A.Y. 2018-19.

Counsel for the Petitioner: SRI DUNDU MANMOHAN

Counsel for the Respondents: Ms. BOKARO SAPNA REDDY, SENIOR S.C. FOR INCOME TAX

WRIT PETITION NO: 23575 OF 2025

Between:

Mohan Reddy Chukkayagari, S/o Narayana Reddy Chukkaiah, Occ: Business, Aged: 52 years, R/o. 1-62 Vattinagulapally, CBIT, Rajendranagar Mandal, Rangareddy District, 500075, Telangana, India AWCPC6721A

...PETITIONER

AND

1. Income Tax Officer, Ward 8 (1), Hyderabad Signature Towers, Sy. No.6(P) of Kondapur, Sy.37(P) of Kothaguda, Opp. Botanical Gardens, Selingampally Mandal, Rangareddy District, Hyderabad, Telangana, 500084
2. The Principal Commissioner of Income Tax 2, Hyderabad Signature Towers, Sy. No.6(P) of Kondapur, Sy.37(P) of Kothaguda, Opp. Botanical Gardens, Selingampally Mandal, Rangareddy District, Hyderabad, Telangana, 500084
3. The National Faceless Assessment Centre, Income Tax Department Ministry of Finance Govt. of India, New Delhi.
4. Union of India, Ministry of Finance Rep. by its Secretary, 166-B North Block, New Delhi - 110 001.

...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

i. Issue a Writ, Order or Direction more particularly, one, in the nature of Writ of Mandamus, declaring the action of the Respondent No.2 in passing an Order u/s. 148A(d)dated 29.03.2023 and Notice u/s. 148 dated 31/03/2023 calling for income for A.Y. 2016-17and passing of

Assessment Order u/s. 147 r/w. Section 144 and Section 144B dated 10/02/2024 as illegal, arbitrary, bad in law and violative of Articles 14, 19 and 265 of the Constitution of India and

ii. Set aside the Order u/s. 148A(d)dated 29/03/2023, Notice issued by Respondent No.2 u/s. 148 of Income Tax Act, 1961dated 31.03.2023 calling for the return of income of the Petitioner for A.Y. 2016-17and Assessment Order u/s. 147 r/w. Section 144 and Section 144B dated 10/02/2024 and any consequent proceedings, including the levy of penalty, as lacking in jurisdiction.

Counsel for the Petitioner: SRI P. SOMA SHEKAR REDDY, REPRESENTING SRI P. SRIKANTH RAO

Counsel for the Respondents: Ms. J. SUNITHA, SENIOR S.C. FOR INCOME TAX

Counsel for the Respondent No.4: DEPUTY SOLICITOR GENERAL OF INDIA

WRIT PETITION NO: 23580 OF 2025

Between:

Smt. Swapna Kola, D/o. Sri A. Ramulu, Aged about 42 years, Occupation: House Wife, 104, Shiva Enclave, Saibaba Nagar, Old Alwal, Hyderabad - 500010.

...PETITIONER

AND

1. Assessment Unit, National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi 110 003.
2. The Income Tax Officer, Ward - 15(1), I.T. Towers, A.C. Guards, Masabtank, Hyderabad - 500004.

...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 pass an order or direction, especially one in the nature of WRIT OF MANDAMUS holding that the notice dated 30.03.2024 issued by 2nd Respondent under section 148 of the Act (with DIN and Notice No.ITBA/AST/S/148_1/2023-24/1063732558(1)) as being without jurisdiction, arbitrary, illegal, bad in law, void

ab initio, apart from being violative of provisions of section 148A and section 149 of the Act and also contrary to the circular issued by CBDT and provisions of section 151A of the Act, and consequently set aside the notice under section 148 dated 30.03.2024 and the assessment order & penalty orders passed by 1st Respondent for asst. year 2020-21 under section 147 r.w.s 144B, u/s.272A(1)(d), u/s.270A and u/s.271AAC(1) of the Act, dt.28.01.2025, 10.07.2025, 14.07.2025 and 14.07.2025, respectively.

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 stay the collection of tax and penalty demands raised by 1st Respondent for the Ay.2020-21.

Counsel for the Petitioner: SRI A. V. RAGHU RAM

Counsel for the Respondents: SRI K. SUDHAKAR REDDY
SENIOR S.C. FOR INCOME TAX

WRIT PETITION NO: 23697 OF 2025

Between:

Polucherla Gurumurthy, S/o Venkata Subbaiah Polucherla, Aged about 63 years, Occupation: Retd. Doctor, Villa No. 19, Aditya Empress Park, Shaikpet, Tolichowki, Hyderabad, Telangana-500008.

...PETITIONER

AND

1. The Income Tax Officer Ward 4(1), Hyderabad, IT Tower, A C Guards, Masab Tank, Hyderabad, Telangana-500004.
2. The Principal Commissioner of Income Tax-1, Hyderabad # I.T. Towers, 10-2-3, A.C. Guards, Hyderabad-500004.
3. The Assessment Unit, Income Tax Department, National Faceless Assessment Centre, Delhi, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi-110003.

...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 an appropriate writ order or direction more particularly one in

the nature of Writ of Mandamus, declaring the order passed u/s 148A(d) bearing DIN No. TBA/AST/F/148A/2024-25/1064099473(1), dt.15.04.2024 and notice u/s 148 dt.15.04.2024 vide DIN No. ITBA/AST/S/148_1/2024-25/1064105277(1) issued by the JAO(1st respondent) instead of FAO (3rd respondent) for A.Y. 2020-21, as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural Justice.

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 stay all further proceedings pursuant to the notice u/s 148 dt.15.04.2024 vide DIN No. ITBA/AST/S/148_1/2024-25/1064105277(1) issued by the JAO (1st respondent) instead of FAO (3rd respondent) for A.Y. 2020-21.

Counsel for the Petitioner: SRI DUNDU MANMOHAN

Counsel for the Respondents: SRI K. SUDHAKAR REDDY
SENIOR S.C. FOR INCOME TAX

WRIT PETITION NO: 23733 OF 2025

Between:

Yashnu Yasasvi Polucherla, S/o Gurumurthi Polucherla, Aged about 35 years, Occupation: Pvt Employee, # Villa No 19, Aditya Empress Park, Shaikpet, Tolichowki, Hyderabad, Telangana-500008.

...PETITIONER

AND

1. The Income Tax Officer Ward 4(1), Hyderabad, # IT Tower, AC Guards, Masab Tank, Hyderabad - 500004.
2. The Principal Chief Commissioner of Income Tax, AP & TS, 10th Floor, C-Block, I.T. Tower, 10-2-3, A.C. Guards, Hyderabad-500004.
3. The Assessment Unit, Income Tax Department, National Faceless Assessment Centre, Delhi, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi-110003.

...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 an appropriate writ order or direction more particularly one in the nature of Writ of Mandamus, declaring the proceedings u/s 148A(d) dt. 15.04.2024 bearing DIN No. ITBA/AST/F/148A/2024-25/1064100536(1) and notice u/s 148 dt. 15.04.2024 bearing DIN No. ITBA/AST/S/148_1/2024-25/1064104597(1) issued by the JAO (1st respondent) instead of FAO (3rd respondent) for A.Y. 2017-18, as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural Justice.

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 stay all further proceedings pursuant to the notice u/s 148 dt. 15.04.2024 vide DIN No. ITBA/AST/S/148_1/2024-25/1064104597(1) issued by the JAO (1st respondent) instead of FAO (3rd respondent) for A.Y. 2017-18.

Counsel for the Petitioner: SRI DUNDU MANMOHAN

Counsel for the Respondents: Ms. BOKARO SAPNA REDDY, SENIOR S.C. FOR INCOME TAX

WRIT PETITION NO: 23837 OF 2025

Between:

Chittareddi Devika Rani, D/o. Chittareddi Laxmipathy, Aged about 62 years, Occupation: Retd. Doctor, # Villa No. 19; Aditya Empress Park, Shaikpet, Tolichowki, Hyderabad, Telangana-500008

...PETITIONER

AND

1. The Income Tax Officer, Ward 13(1), Hyderabad, # Aaykar Bhawan, Opposite LB Stadium, Basheer Bagh, Hyderabad, Telangana, 500004.
2. The Principal Chief Commissioner of Income Tax AP and TS, 10th Floor, C-Block, I.T. Towers, 10-2-3, A.C. Guards, Hyderabad-500004
3. The Assessment Unit, Income Tax Department, National Faceless Assessment Centre, Delhi, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi-110003

...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 an appropriate writ order or direction more particularly one in the nature of Writ of Mandamus, declaring the order passed u/s 148A(d) bearing DIN No. ITBA/AST/F/148A/2024-25/1068194717(1), Dt.30.08.2024 and notice u/s 148 dt.30/08/2024 vide DIN No. ITBA/AST/S/148_1/2024-25/1068194806(1) issued by the JAO (1st respondent) instead of FAO (3rd respondent) for A.Y. 2018-19, as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural Justice.

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 stay all further proceedings pursuant to the notice u/s 148 dt.30.08.2024 vide DIN No. ITBA/AST/S/148_1/2024-25/1068194806(1) issued by the JAO (1st respondent) instead of FAO (3rd respondent) for A.Y. 2018-19.

Counsel for the Petitioner: SRI DUNDU MANMOHAN

Counsel for the Respondents: SRI K. SUDHAKAR REDDY
SENIOR S.C. FOR INCOME TAX

WRIT PETITION NO: 23847 OF 2025

Between:

Chittareddi Devika Rani, D/o. Chittareddi Laxmipathy, Aged about 62 years, Occupation: Retd. Doctor, # Villa No 19 Aditya Empress Park, Shaikpet, Tolichowki, Hyderabad, Telangana - 500008.

...PETITIONER

AND

The Income Tax Officer, Ward 13(1), Hyderabad, Aaykar Bhawan, Opposite LB Stadium, Basheer Bagh, Hyderabad, Telangana, 500004.

...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 an appropriate writ order or direction more particularly one in

the nature of Writ of Mandamus, declaring the order passed u/s 148A(3) bearing DIN No. ITBA/AST/F/148A/2025-26/1077047181(1), dt. 16.06.2025 and notice u/s 148 dt. 16.06.2025 vide DIN No. ITBA/AST/S/148_1/2025-26/1077047276(1) issued by the JAO(respondent) instead of Faceless Assessing Officer(FAO) for A.Y. 2021-22, as void, illegal, and contrary to the provisions of Income- tax Act and contrary to the Principles of Natural Justice.

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 stay all further proceedings pursuant to the notice u/s 148 dt. 16.06.2025 vide DIN No. ITBA/AST/S/148_1/2025-26/1077047276(1) issued by the JAO(respondent) instead of Faceless Assessing Officer (FAO) for A. Y. 2021- 22, and may pass such other order(s) as the Hon'ble Court deems fit and proper in the interests of substantial justice, as otherwise the Petitioner would be put to irreparable loss and severe injury.

Counsel for the Petitioner: SRI DUNDU MANMOHAN

Counsel for the Respondents: SRI K. SUDHAKAR REDDY
SENIOR S.C. FOR INCOME TAX

WRIT PETITION NO: 23869 OF 2025

Between:

Saleem Sultana, D/o. Rehman Khan, age: 70 Years, Add: 15-2-690, Siddiamber Bazar, Nampally Hyderabad - 500012 Telangana

...PETITIONER

AND

1. Assessment Unit, Income Tax Department, National e-Assessment Centre, New Delhi, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi-110003
2. The Assistant Commissioner of Income Tax, Circle-3(1) Botanical Gardens, Signature Towers, Kondapur, Hyderabad, Telangana-500032
3. The Principal Chief Commissioner of Income Tax, Room No. 922, 9th Floor, B Block, 1.T Towers, A.C. Guards Masab Tank, Hyderabad, Telangana-500028

...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 order or Direction, declaring that the order passed by the 2nd respondent under section 148(A)(3) of the income tax act 1961 dated 29/06/2025 bearing DIN No. ITBA/AST/F/148A/ 2025-26/1077985834(1) notice number for the assessment year 2020-21 as arbitrary, illegal, bad in law, void- ab-initio violative of principles of natural justice apart from being violative of article 14,19(1)(g) and 265 of the Constitution of India and section 148A of the income tax Act, 1961 and to consequently set aside the same in the interest of Justice.

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 stay all further proceedings including any recovery, pursuant to the order passed by the 2nd respondent under section 148A(d) of the income tax Act, 1961 dated 29.06.2025 bearing Din No ITBA/AST/F/148A/2025-26/1077985834(1) for the A.Y 2020-21; pending disposal of the above Writ petition.

Counsel for the Petitioner: SRI V.V.S. ANKITH, REPRESENTING SRI A. V. K. SURYAVARA PRASAD

Counsel for the Respondents: Ms. BOKARO SAPNA REDDY, SENIOR S.C. FOR INCOME TAX

WRIT PETITION NO: 23877 OF 2025

Between:

Sobha Rani Nuka, D/o Konda Reddy Yoga, Aged About 65 years old Occupation Business, Flat No.102 Endecos County, Czech Colony, Erragadda, Opp.Gokul Theatre, Hyderabad 500018

...PETITIONER

AND

1. Office of the Income Tax Officer Ward 6(1), Hyderabad, IT Tower, AC Guards, Masab Tank, Hyderabad, Telangana, 500004.
2. Addl. Commissioner of Income Tax, Range 6, 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 an appropriate writ order or direction more particularly one in the nature of Writ of Mandamus, declaring the order passed u/s 148A(3) bearing DIN No. ITBA/AST/F/148A/2025-26/1077940637(1), dt.27/06/2025 and notice u/s 148 dt.27/06/2025 vide DIN No. ITBA/AST/S/148_1/2025-26/1077940703(1) issued by the JAO(1st respondent) instead of Faceless Assessing Officer(FAO) for A.Y. 2020-21, as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural Justice.

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 stay all further proceedings pursuant to the notice u/s 148 dt.27.06.2025 vide DIN No. ITBA/AST/S/148_1/2025-26/1077940703(1) issued by the JAO(1st respondent) instead of Faceless Assessing Officer(FAO) for A.Y. 2020-21

Counsel for the Petitioner: SRI DUNDU MANMOHAN

Counsel for the Respondents: Ms. BOKARO SAPNA REDDY, SENIOR S.C. FOR INCOME TAX

WRIT PETITION NO: 23885 OF 2025

Between:

Ramesh Babu Jonnalagadda, Age 46 years, Dilsukhnagar, P & T Colony S.O., Saroor Nagar, K V Ranga Reddy - 500060 Dist. Ranga Reddy

...PETITIONER

AND

1. Income Tax Officer, Circle 12(1), Hyderabad. Aaykar Bhawan, Opposite L B Stadium, Basheerbagh, Hyderabad 500004
2. Principal Chief Commissioner of Income Tax, AP & TS, Income Tax Towers, A.C.Guards, Masab Tank, Hyderabad-500004

...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, declaring as illegal, arbitrary, without jurisdiction, bad in law, violative of the principles of natural justice, and contrary to Articles 14, 19, and 265 of the Constitution of India, declaring the order passed by the Income Tax Officer, Circle 12(1), Hyderabad, Under Order 148-A of the Income Tax Act, 1961 Date of Order 25/03/2023 DIN No. ITBA/AST/F/148A/2022-23/1051279547(1) For the Year Assessment Year 2016-2017 and Declares as null and void the consequential assessment order passed under section 147 r.w.s 144 read with section 144B of the Income-tax Act on 29/02/2024 vide DIN ITBA/AST S/147/2023-24/1061770177(1) and Quash all the consequential proceedings arising there from but not limited to Penalty Proceedings under Sections 270A, 271, or 274 of the Act Recovery Proceedings under Section 220 or any other provision Any notices of demand, attachment proceedings, or garnishee orders initiated or contemplated pursuant to the impugned orders Consequently, set aside all such orders and proceedings in the interest of justice.

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 stay all further proceedings including any recovery, pursuant to the order passed by the 1st respondent Under Order 140-A of the Income Tax Act, 1961 Date of Order 25-03-2023 DIN No. ITBA/AST/F/148A/2022-23/1051279547(1) and the consequential reassessment order dated 29.02.2024 passed under Section 147 r.w.s. 144 read with Section 144B, bearing DIN No. ITBA/AST/S/147/2023-24/1061770177(1) For the Year Assessment Year 2016-2017 and Direct the Respondents not to initiate or continue with any recovery or penalty proceedings, including issuance of demand notices, garnishee orders, or attachment of bank accounts, pending final disposal of the above Writ Petition.

Counsel for the Petitioner: SRI GAJANAND CHAKRAVARTHI, REPRESENTING SRI UPADHYAY RAGHAVENDER

Counsel for the Respondents: Ms. BOKARO SAPNA REDDY,
SENIOR S.C. FOR INCOME TAX

WRIT PETITION NO: 23898 OF 2025

Between:

Kuchadi Sathish, age 47 years, H.No. 13-19 Prashanth Nagar, CCC, Post Naspur, Mancherial - 504302. Dist. Mancherial

...PETITIONER

AND

1. Income Tax Officer, Ward 1, Mancherial, Sy No.425, 1st Floor, Ranga Raja Complex, Reddy Colony, Mancherial - 504208.
2. Principal Commissioner of Income Tax - 2, Income Tax Towers, A.C.Guards, Hyderabad - 500004.

...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, declaring the order passed by the Income Tax Officer, Ward 1, Mancherial, Under Order 148-A of the Income Tax Act, 1961 Date of Order 31-03-2022 DIN No. ITBA/AST/F/148A/2021-22/1042393705(1) and all the consequential proceedings for the Year Assessment Year 2018-19, as arbitrary illegal bad in law without jurisdiction void abinitio violative of principles of Natural Justice part from being violative of Article 4, 19 and 265 of Constitution of India and consequently set aside the same in the interests of justice.

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 stay all further proceedings including any recovery, pursuant to the order passed by the 1st respondent Under Order 148-A of the Income Tax Act, 1961 Date of Order 31-03-2022 DIN No. ITBA/AST/F/148A/2021- 22/1042393705(1) and all the consequential proceedings for the Year Assessment Year 2018-19 pending disposal of writ petition.

Counsel for the Petitioner: SRI GAJANAND CHAKRAVARTHI, REPRESENTING SRI UPADHYAY RAGHAVENDER

Counsel for the Respondents: Ms. J. SUNITHA, SENIOR S.C. FOR INCOME TAX

WRIT PETITION NO: 23901 OF 2025

Between:

Chittareddi Devika Rani, D/o. Chittareddi Laxmipathy, Aged about 62 years, Occupation Retd. Doctor, # Villa No. 19 Aditya Empress Park, Shaikpet, Tolichowki, Hyderabad, Telangana-500008

...PETITIONER

AND

The Income Tax Officer, Ward 13(1), Hyderabad, Aaykar Bhawan, Opposite LB Stadium, Basheer Bagh, Hyderabad, Telangana, 500004

...RESPONDENT

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 an appropriate writ order or direction more particularly one in the nature of Writ of Mandamus, declaring the order passed u/s 148A(3) bearing DIN No. ITBA/AST/F/148A/2025-26/1077047399(1), dt.16.06.2025 and notice u/s 148 dt.16.06.2025 vide DIN No. ITBA/AST/S/148_1/2025-26/1077047481(1) issued by the JAO(respondent) instead of Faceless Assessing Officer(FAO) for A.Y. 2019-20, as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural Justice.

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 stay all further proceedings pursuant to the notice u/s 148 dt.16.06.2025 vide DIN No. ITBA/AST/S/148_1/2025-26/1077047481(1) issued by the JAO (respondent) instead of Faceless Assessing Officer (FAO) for A.Y. 2019-20.

Counsel for the Petitioner: SRI DUNDU MANMOHAN

Counsel for the Respondents: SRI K. SUDHAKAR REDDY, SENIOR S.C. FOR INCOME TAX

WRIT PETITION NO: 23903 OF 2025

Between:

Sobha Rani Nuka, D/o Konda Reddy Yoga, Aged About 65 years old Occupation Business, Flat No. 102 Endecos County, Czech Colony, Erragadda, Opp. Gokul Theatre, Hyderabad 500018

...PETITIONER

AND

1. Office Of The Income Tax Officer, Ward 6(1), Hyderabad, I.T. Tower, AC Guards, Masab Tank, Hyderabad, Telangana, 500004.
2. Addl. Commissioner of Income- tax, Range 6, 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 an appropriate writ order or direction more particularly one in the nature of Writ of Mandamus, declaring the order passed u/s 148A(3) bearing DIN No. ITBA/AST/F/148A/2025-26/1077942849 (1), dt. 27.06.2025 and notice u/s 148 dt. 27.06.2025 vide DIN No. ITBA/AST/S/148_1/2025-26/1077942939(1) issued by the JAO(1st respondent) instead of Faceless Assessing Officer(FAO) for A.Y. 2021-22, as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural Justice.

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 stay all further proceedings pursuant to the notice u/s 148 dt. 27.06.2025 vide DIN No. ITBA/AST/S/148_1/2025-26/1077942939(1) issued by the JAO(1st respondent) instead of Faceless Assessing Officer(FAO) for A. Y. 2021-22, and may pass such other order(s) as the Hon'ble Court deems fit and proper in the interests of substantial justice, as otherwise the Petitioner would be put to irreparable loss and severe injury.

Counsel for the Petitioner: SRI DUNDU MANMOHAN

Counsel for the Respondents: Ms. BOKARO SAPNA REDDY,
SENIOR S.C. FOR INCOME TAX

WRIT PETITION NO: 23908 OF 2025

Between:

Chittareddi Devika Rani, D/o. Chittareddi Laxmipathy, Aged about 62 years, Occupation: Retd. Doctor, # Villa No.19, Aditya Empress Park, Shaikpet, Tolichowki, Hyderabad, Telangana-500008.

...PETITIONER

AND

1. The Income Tax Officer, Ward 13(1), Hyderabad, # Aaykar Bhawan, Opposite LB Stadium, Basheer Bagh, Hyderabad, Telangana, 500004.
2. The Principal Commissioner of Income Tax - 4 Hyderabad, I.T. Towers, A.C. Guards, Hyderabad, Telangana-500004
3. The Assessment Unit, Income Tax Department, National Faceless Assessment Centre, Delhi, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi-110003.

...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 an appropriate writ order or direction more particularly one in the nature of Writ of Mandamus, declaring the order passed u/s 148A(d) bearing DIN No. ITBA/AST/F/148A/2024-25/1064170533(1), dt.18.04.2024 and notice u/s 148 dt.18.04.2024 vide DIN No. ITBA/AST/S/148_1/2024-25/1064170566(1) issued by the JAO(1st respondent) instead of FAO (3rd respondent) for A.Y. 2020-21, as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural Justice.

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 stay all further proceedings pursuant to the notice u/s 148 dt.18.04.2024 vide DIN No. ITBA/AST/S/148_1/2024-25/1064170566(1) issued by the JAO(1st respondent) instead of FAO(3rd respondent) for A.Y. 2020-21, and may pass such other order(s) as the Hon'ble Court deems fit and proper in the interests of

substantial justice, as otherwise the Petitioner would be put to irreparable loss and severe injury.

Counsel for the Petitioner: SRI DUNDU MANMOHAN

Counsel for the Respondents: SRI K. SUDHAKAR REDDY, SENIOR S.C. FOR INCOME TAX

WRIT PETITION NO: 23911 OF 2025

Between:

Venkata Ramana Reddy Nuka, S/o N. Subba Reddy, Aged About 59 years old Occupation: Business, Flat No. 102 Endecos County, Czech Colony, Erragadda, Opp. Gokul Theatre, Hyderabad 500018

...PETITIONER

AND

1. Office of The Income Tax Officer Ward 6(1), Hyderabad, I T Tower, AC Guards, Masab Tank, Hyderabad, Telangana, 500004.
2. Addl. Commissioner of Income- tax, Range 6, 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 an appropriate writ order or direction more particularly one in the nature of Writ of Mandamus, declaring the order passed u/s 148A(3) bearing DIN No. ITBA/AST/F/148A/2025-26/1077929391(1), dt. 27. 06. 2025 and notice u/s 148 dt. 27.06.2025 vide DIN No. ITBA/AST/S/148_1/2025-26/1077929492(1) issued by the JAO(1st respondent) instead of Faceless Assessing Officer(FAO) for A. Y. 2020-21, as void, illegal, and contrary to the provisions of Income- tax Act and contrary to the Principles of Natural Justice.

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 stay all further proceedings pursuant to the notice u/s 148 dt. 27.06.2025 vide DIN No. ITBA/AST/S/148_1/2025-26/1077929492(1) issued by the JAO(1st respondent) instead of Faceless Assessing Officer(FAO) for A.Y.2020-21, and

may pass such other order(s) as the Hon'ble Court deems fit and proper in the interests of substantial justice, as otherwise the Petitioner would be put to irreparable loss and severe injury.

Counsel for the Petitioner: SRI DUNDU MANMOHAN

Counsel for the Respondents: Ms. BOKARO SAPNA REDDY, SENIOR S.C. FOR INCOME TAX

WRIT PETITION NO: 23958 OF 2025

Between:

S. V. HP Gas Gramin Vitrak, Rep.by Partner Vuppala Manjula, #D.No. 1-70, Talakondapally Village, Talakondapally Mandal, Mahaboobnagar, Telangana-502221

...PETITIONER

AND

1. The Income Tax Officer, Ward 1, Mahabubnagar, Income Tax Office, DEO Office Road, Mahabubnagar, Telangana-509001.
2. The Principal Commissioner of Income Tax-4, Hyderabad, I.T. Towers,A.C. Guards, Hyderabad, Telangana-500004.
3. The Assessment Unit, Income Tax Department, National Faceless Assessment Centre, Delhi, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi-110003.

...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 an appropriate writ order or direction more particularly one in the nature of Writ of Mandamus, declaring the Assessment Order dt. 12.02.2025 passed by the 3rdrespondent u/s 147 r.w.s 144/144B of the Income-tax Act for A.Y. 2019-20 vide DIN No. ITBA/AST/S/147/2024-25/1073189862(1), consequent to the order passed u/s 148A(d) dt. 05.04.2023 vide DIN No. ITBA/AST/F/148A/2023-24/1051870657(1) and the notice u/s 148 dt. 05.04.2023 vide DIN No. ITBA/AST/S/148_1/2023-24/1051876728(1), issued by the JAO (1st respondent) instead of FAO(3rd respondent) and consequential penalty order passed order u/s 272A(1)(d) of the Act dt. 24.07.2025 as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural Justice.

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 stay all further proceedings pursuant to the Assessment Order dt. 12.02.2025 passed by the 3rdrespondent u/s 147 r.w.s 144/144B of the Income-tax Act for A.Y. 2019-20 vide DIN No. ITBA/AST/S/147/2024-25/1073189862(1).

Counsel for the Petitioner: SRI DUNDU MANMOHAN

Counsel for the Respondents: SRI K.SUDHAKAR REDDY K.THIMMA REDDY SENIOR S.C. FOR INCOME TAX

WRIT PETITION NO: 23989 OF 2025

Between:

Venkata Ramana Reddy Nuka, S/o N.Subba Reddy Aged About 59 years old Occupation: Business, Flat No.102 Endecos County, Czech Colony, Erragadda, Opp.Gokul Theatre, Hyderabad 500018

...PETITIONER

AND

1. Office Of The Income Tax Officer Ward 6(1), Hyderabad, I T Tower, AC Guards, Masab Tank, Hyderabad, Telangana, 500004.
2. Addl. Commissioner of Income-tax, Range 6, 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 an appropriate writ order or direction more particularly one in the nature of Writ of Mandamus, declaring the order passed u/s 148A(3) bearing DIN No. ITBA/AST/F/148A/2025-26/1077926091(1), dt.27.06.2025 and notice u/s 148 dt.27.06.2025 vide DIN No. ITBA/AST/S/148_1/2025-26/1077926317(1) issued by the JAO(1st respondent) instead of Faceless Assessing Officer(FAO) for A.Y. 2019-20, as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural Justice.

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 stay all further proceedings pursuant to the notice u/s 148 dt.27.06.2025 vide DIN No. ITBA/AST/S/148_1/2025-26/1077926317(1) issued by the JAO (1st respondent) instead of Faceless Assessing Officer(FAO) for A.Y. 2019-20, and may pass such other order(s) as the Hon'ble Court deems fit and proper in the interests of substantial justice, as otherwise the Petitioner would be put to irreparable loss and severe injury.

Counsel for the Petitioner: SRI DUNDU MANMOHAN

Counsel for the Respondents: Ms. BOKARO SAPNA REDDY, SENIOR S.C. FOR INCOME TAX

WRIT PETITION NO: 24050 OF 2025

Between:

Polucherla Gurumurthy, S/o Venkata Subbaiah Polucherla, Aged about 63 years, Occupation: Retd. Doctor, # Villa No. 19, Aditya Empress Park, Shaikpet, Tolichowki, Hyderabad, Telangana-500008.

...PETITIONER

AND

1. The Income Tax Officer Ward 4(1), Hyderabad, I T Tower, A C Guards, Masab Tank, Hyderabad, Telangana-500004.
2. The Principal Chief Commissioner of Income Tax, AP and TS, 10th Floor, C-Block, I.T. Towers, 10-2-3, A.C. Guards, Hyderabad-500004.
3. The Assessment Unit, Income Tax Department, National Faceless Assessment Centre, Delhi, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi-110003.

...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 an appropriate writ order or direction more particularly one in the nature of Writ of Mandamus, declaring the order passed u/s 148A(d) bearing DIN No. TBA/AST/F/148A/2024-25/1064100438(1), dt.15.04.2024 and notice u/s 148 dt.15.04.2024 vide DIN No. ITBA/AST/S/148_1/2024-25/1064104558(1) issued by the JAO (1st respondent) instead of FAO (3rd respondent) for A.Y. 2017-18, as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural Justice.

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 stay all further proceedings pursuant to the notice u/s 148 dt.15.04.2024 vide DIN No. ITBA/AST/S/148_1/2024-25/1064104558(1) issued by the JAO (1st respondent) instead of FAO (3rd respondent) for A.Y. 2017-18.

Counsel for the Petitioner: SRI DUNDU MANMOHAN

Counsel for the Respondents: Ms. BOKARO SAPNA REDDY, SENIOR S.C. FOR INCOME TAX

WRIT PETITION NO: 24091 OF 2025

Between:

Mrs. Sharada Alli Mr., W/o. Late Alli Rajendran, aged 48 years, Occ: House wife, R/o. 1- 15/18/18, Kalogi Nagar, Rakurthi, Karimnagar - 505 001,Telangana.

...PETITIONER

AND

1. Assessment Unit, Income Tax Department, National e- Assessment Center, New Delhi, Room No. 401, 2nd Floor, Ramp, Jawaharlal Nehru Stadium, New Delhi - 110 003.
2. The Income Tax Officer, Ward 2, Karimnagar, Income Tax Office, Aayakar Bhavan, Near Natraj Theatre, Karimagar - 505 001,Telangana.
3. The Principal Commissioner of Income Tax - 2, Hyderabad, Signature Towers, Opp. Botanical Gardens, Kondapur, Hyderabad - 500 084.

...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, declaring that the order passed by the 2nd Respondent, u/s 147 r/w Sec. 144 of the Income Tax Act, 1961, dated 07.02.2025, bearing DIN No. ITBA/AST/S/147/2024-25/1073168791(1), for the Assessment Year 2020 - 21 as arbitrary, illegal, bad in law, void ab-initio, violative of the principles of natural justice, apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India and Sec 148A of the Income Tax Act, 1961, and to consequently set aside the same in the interests of justice.

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 stay all further proceedings, including any recovery, pursuant to the notice issued by the 2nd Respondent, u/s 148 of the Income Tax Act, 1961, dated 14.03.2024, bearing DIN No. ITBA/AST/S/148_1/2023-24/1062622471(1), for the Assessment Year 2020 - 21, pending disposal of the above Writ Petition.

Counsel for the Petitioner: SRI A. V. A. SIVA KARTIKEYA

Counsel for the Respondents: Ms. J. SUNITHA,
SENIOR S.C. FOR INCOME TAX

WRIT PETITION NO: 24108 OF 2025

Between:

Prabhakar Jangiti, S/o Late Jangiti Gandiah, Aged about 61 years, Occ.Business, R/o1-8-32/56, Bapubagh colony, PG Road Secunderabad, Hyderabad, Telangana, 500003 ADDPJ0434B

...PETITIONER

AND

1. Income Tax Officer Ward 10(1), Hyderabad IT Tower, AC Guards, Masab Tank, Hyderabad, 500004
2. The Principal Commissioner of Income Tax I, Hyderabad 2nd floor, IT Tower, AC Guards, Masab Tank, Hyderabad, 500004
3. The National Faceless Assessment Centre, Income Tax Department Ministry of Finance Govt. of India, New Delhi.

4. Union of India, Ministry of Finance Rep. by its Secretary, 166-B North Block, New Delhi - 110 001.

...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

i. Issue a Writ, Order or Direction more particularly, one, in the nature of Writ of Mandamus, declaring the action of the Respondent No. 1 in passing an Order u/s. 148A(d)of the Income Tax Act, 1961 dated 27.03.2024, Notice u/s. 148 of the Income Tax Act, 1961 calling for income for A.Y. 2020-21 dated 27.03.2024, Notice issued u/s 148A(b)of the Income Tax Act, 1961 dated 14.03.2024 and Assessment Order passed by the AO u/s. 147 r/w. section 144B of the Income Tax Act, 1961 dated 10.02.2025 as illegal, arbitrary, bad in law and violative of Articles 14, 19 and 265 of the Constitution of India;

ii. Set aside the Order u/s. 148A(d) of the Income Tax Act, 1961 dated 27.03.2024 , Notice u/s. 148 of the Income Tax Act, 1961 calling for income for A.Y. 2020-21 dated 27.03.2024, Notice issued u/s 148A(b) of the Income Tax Act, 1961 dated 14.03.2024 and Assessment Order passed by the AO u/s. 147 r/w. Section 144B of the Income Tax Act, 1961 dated 10.02.2025 and any consequent proceedings as lacking in jurisdiction.

Counsel for the Petitioner: SRI P. SOMA SHEKAR REDDY, REPRESENTING SRI P. SRIKANTH RAO

Counsel for the Respondents: SRI K. SUDHAKAR REDDY, SENIOR S.C. FOR INCOME TAX

WRIT PETITION NO: 24161 OF 2025

Between:

Ajay Kumar Paidimarry S/o. Krishna Murthy Paidimarry, Aged about 40 years, R/o.H.No.17-1-383/A/15, Vinay Nagar Colony, Saidabad, Hyderabad 500 059, Telangana State.

...PETITIONER

AND

1. Deputy Commissioner of Income Tax, Circle 1(1), Hyderabad, I.T. towers, 10-2-3, A.C.Guards, Hyderabad 500 004.
2. The Principal Chief Commissioner of Income Tax, AP & TS, 10th Floor, C-Block, I.T. Towers, 10-2-3, A.C.Guards, Hyderabad - 500 004
3. Assessment Unit, National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Room No.401, 2nd floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi 110 003
4. The Income Tax Officer, Ward 9(1), I T Tower, AC Guards, Masab Tank, Hyderabad 500 004, Telangana State

...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 or order or direction, more preferably in the nature of Writ of Mandamus, declaring the Assessment Order passed U/s.148A(d), dt.06.04.2023 vide DIN No. ITBA/AST/F/148A/2023-24/1051894803(1) which is passed as a consequence of the and the notice U/s.148 dt.06.04.2023 vide DIN No.ITBA/AST/S/148-1/2023-24/1051906645(1) issued by the JAO 4th respondent as illegal, arbitrary, bad in Law and violation of Principles of Natural Justice apart from being violative of Provisions of Sec.148A and 149 of the Act also contrary to the Circular issued by CBDT and provisions of Sec.151A of the Act consequently set aside the same.

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 Stay all further proceedings pursuant to the Assessment Order dt.06.04.2023 passed by the 4th respondent vide DIN No. ITBA/AST/F/148A/2023-24/1051894803(1) for the Assessment year 2019-20, pending disposal of the above writ petition.

Counsel for the Petitioner: SRI AYYAGARI JAYASHREE

Counsel for the Respondents: SRI K. SUDHAKAR REDDY,
SENIOR S.C. FOR INCOME TAX

WRIT PETITION NO: 24235 OF 2025

Between:

Manoj Sharma, 23-1-195, Aliza Kotla, Hyderabad - 500002. Dist. Hyderabad.

...PETITIONER

AND

1. Income Tax Officer, Ward 9(1), Hyderabad. I T Towers, A C Guards, Masab Tank, Hyderabad - 500004.
2. Principal Commissioner of Income Tax - 4, Hyderabad, Income Tax Towers, A.C.Guards, Masab Tank, Hyderabad - 500004.

...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, declaring as illegal, arbitrary, without jurisdiction, bad in law, violative of the principles of natural justice, and contrary to Articles 14, 19, and 265 of the Constitution of India, declaring the notice issued by the Income Tax Officer, Ward 9(1), Hyderabad, under Section 148 of the Income Tax Act, 1961 Date of Notice 30/03/2024 DIN No. ITBA/AST/S/148_1/2023-24/1063676442(1) For the Year Assessment Year 2020-2021. and Declares as null and void the consequential assessment order passed under section 147 r.w.s 144 read with section 144B of the Income-tax Act and Quash all the consequential proceedings arising there from but not limited to Penalty Proceedings under Sections 270A, 271, or 274 of the Act. Recovery Proceedings under Section 220 or any other provision. Any notices of demand, attachment proceedings, or garnishee orders initiated or contemplated pursuant to the impugned orders. Consequently, set aside all such orders and proceedings in the interest of justice.

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 stay all further proceedings including any recovery, pursuant to the Notice issued by the 1st respondent Under Section 148 of the Income Tax Act, 1961 Date of Notice 30-03-2024 DIN No. ITBA/AST/S/148_1/2023-24/1063676442(1) For the

Year Assessment Year 2020-2021 and Direct the Respondents not to initiate or continue with any recovery or penalty proceedings, including issuance of demand notices, garnishee orders, or attachment of bank accounts, pending final disposal of the above Writ Petition.

Counsel for the Petitioner: SRI GAJANAND CHAKRAVARTHI, REPRESENTING SRI UPADHYAY RAGHAVENDER

Counsel for the Respondents: SRI K. SUDHAKAR REDDY, SENIOR S.C. FOR INCOME TAX

WRIT PETITION NO: 24291 OF 2025

Between:-

Jairaj Harish, S/o.Sri Yogiraj Harish, aged about 58 years, Occupation: Business, R/o.4-2-726/1, Ramkote, Hyderabad.

...PETITIONER

AND

1. Income Tax Officer, Ward 6(1), Hyderabad.
2. The Principal Chief Commissioner of Income Tax-III, Hyderabad, Telangana.
3. The National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Government of India, New Delhi.
4. Union of India, Ministry of Finance, rep. by its Secretary, 166-B North Block, New Delhi - 110 001.

...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.

(i) Issue a Writ, Order or Direction more particularly, one, in the nature of Writ of Mandamus, declaring the order passed by the Respondent No.1 dated 30.08.2024 u/s.148A (d) of the Income Tax Act, 1961 as illegal, arbitrary, bad in law, void ab initio, violative of the principles of natural justice and being violative of Articles 14, 19 and 265 of the Constitution of India, and consequently,

(ii) Set aside the Notice dated 28.05.2025 u/s. 142, read with Section 144B of the Income Tax Act, 1961 issued by the Respondent No.3 for

the A.Y.2018-19 and any consequent proceedings as lacking in jurisdiction.

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 grant stay of all further proceedings including coercive steps pursuant to the Order passed by the 1st respondent Income Tax Department under Section 148 A (d) of the Income Tax Act, 1961 dated 30.08.2024 and the notice dated 28.05.2025 issued by the 3rd respondent under Section 142 read with Section 144B of the Income Tax Act, 1961 for Assessment Year 2018-19 Pending disposal of the Writ Petition.

Counsel for the Petitioner: SRI B. KRISHNA REDDY

Counsel for the Respondents No.1 & 2: Ms. BOKARO SAPNA REDDY, SENIOR S.C. FOR INCOME TAX

Counsel for the Respondent Nos.3 & 4: DEPUTY SOLICITOR GENERAL OF INDIA

WRIT PETITION NO: 24317 OF 2025

Between:

Sushil Garcha, S/o. late Sri Bihari Lal Garcha, aged about 63 years, Occ. Business, R/o. 6- 3- 1099/1100, Raj Bhavan Road, Somajiguda, Hyderabad.

...PETITIONER

AND

1. Income Tax Officer, Ward 6(1), Hyderabad.
2. The Principal Chief Commissioner of Income Tax- III, Hyderabad, Telangana.
3. The National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Government of India, New Delhi.
4. Union of India, Ministry of Finance, rep. by its Secretary, 166-B North Block, New Delhi - 110 001.

...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

(i) Issue a Writ, Order or Direction more particularly, one in the nature of Writ of Mandamus, declaring the order passed by the Respondent No. 1 dated 30.08.2024 u/s. 148A (d) of the Income Tax Act, 1961 as illegal, arbitrary, bad in law, void ab initio, violative of the principles of natural justice and being violative of Articles 14, 19 and 265 of the Constitution of India, and consequently,

(ii) Set aside the Notice dated 11.07.2025 u/s. 142, read with Section 144B of the Income Tax Act, 1961 issued by the Respondent No. 3 for the A.Y.2018-19 and any consequent proceedings as lacking in jurisdiction.

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 grant stay of all further proceedings including coercive steps pursuant to the Order passed by the 1st respondent Income Tax Department under, Section 148 A (d) of the Income Tax Act, 1961 dated 30.08.2024 and the notice dated 11.07.2025 issued by the 3rd respondent under Section 142 read with Section 144B of the Income Tax Act, 1961 for Assessment Year 2018-19 Pending disposal of the Writ Petition.

Counsel for the Petitioner: SRI B. KRISHNA REDDY

Counsel for the Respondents No.1 & 2: Ms. BOKARO SAPNA REDDY, SENIOR S.C. FOR INCOME TAX

Counsel for the Respondent Nos.3 & 4: DEPUTY SOLICITOR GENERAL OF INDIA

WRIT PETITION NO: 24356 OF 2025

Between:

Harish Madugula S/o. Ram Murthy Madugula, Aged about 44 years, Occ.Business, R/o.H.No.11/7/1 Main Road, Thorrur Warangal, 506163, Telangana, AQPPM7326J

...PETITIONER

AND

1. Income Tax Officer Ward 1, Warangal Income Tax Office, D.No. 1-8-610, 3rd Floor, Mayuri Complex, Opp-TSNPDCL Bhawan, Nakkalagutta, Hanamkonda, Warangal, Telangana, 506001
2. The Principal Commissioner of Income Tax I, Hyderabad 2nd floor, IT Tower, AC Guards, Masab Tank, Hyderabad, 500004
3. The National Faceless Assessment Centre, Income Tax Department Ministry of Finance Govt. of India, New Delhi.
4. Union of India, Ministry of Finance Rep. by its Secretary, 166-B North Block, New Delhi - 110 001.

...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

i. Issue a Writ, Order or Direction more particularly, one, in the nature of Writ of Mandamus, declaring Notice issued by the Respondent No.1 under Section 148 of the Income Tax Act, 1961 dated 28/03/2025 as illegal, arbitrary, bad in law, void ab initio, violative of the principles of natural justice and being violative of Articles 14,19 and 265 of the Constitution of India.

Counsel for the Petitioner: SRI P. SOMA SHEKAR REDDY, REPRESENTING SRI P. SRIKANTH RAO

Counsel for the Respondents No.1 & 2: Ms. BOKARO SAPNA REDDY, SENIOR S.C. FOR INCOME TAX

Counsel for the Respondent Nos.3 & 4: DEPUTY SOLICITOR GENERAL OF INDIA

WRIT PETITION NO: 24377 OF 2025

Between:

M/s.SSV Chit Funds Private Limited, represented by Mr.Venkateswara Rao Gorantla Flat No.404, Plot No. 8 Nagasuri Plaza, Gayatri Nagar, Behind Maitrivanam Ameerpet, Hyderabad 500038, Telangana

...PETITIONER

AND

1. The Income Tax Officer, Ward-1, Income Tax Office, Kothagudem.
2. The Principal Chief Commissioner, Income Tax Department, Hyderabad.
3. Union of India, represented by its Secretary to the Government, Ministry of Finance, New Delhi-110001

...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, more particularly one in the nature of Writ of Mandamus or any other appropriate writ declaring and setting aside (i) the Notice dated 13/08/2024 vide DIN and Notice No.ITBA/AST/F/148A(SCN)/2024-25/1067594833(1) issued under Section 148A (b) of the Income Tax Act, 1961, (ii) the order dated 31/08/2024 vide DIN and Notice No.ITBA/AST/F/148A/2024-25/1068210530(1) passed under Section 148A(d) of the Income Tax Act, 1961, and consequential (iii) the Show Cause Notice dated 31/08/2024 vide DIN and Notice No.ITBA/AST/S/148 1/2024-25/1068211315(1) issued under Section 148 of the Income Tax Act, 1961 (iv) the Intimation dated 22.04.2025 vide DIN/Letter No. ITBA/AST/S/61/2025-26/1075731042(1) issued under Section 144B of the Income Tax Act, 1961 (v) the Notice dated 06/06/2025, vide DIN ITBA/AST/F/142(1)/2025-26/1076762904(1) issued under sub-section (1) of Section 142 of the Income Tax Act, 1961. (vi) the Show Cause Notice dated 04/08/2025 vide DIN. ITBA/AST/F/144(SCN)(F)/2025-26/1079227608(1) issued under u/s 144 of the Income-tax Act, 1961 and any consequential notices and orders for being without jurisdiction, in violation of principles of natural justice, patently illegal, arbitrary, violative of Article 14 and Article 19(1)(g) of the Constitution of India.

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 stay all further proceedings pursuant to the impugned Show Cause Notice dated

04/08/2025 vide DIN. ITBA/AST/F/144(SCN)(F)/2025-26/1079227608(1) issued under u/s 144 of the Income-tax Act, 1961.

Counsel for the Petitioner: SRI KARAN TALWAR

Counsel for the Respondents No.1 & 2: SRI K. SUDHAKAR REDDY, SENIOR S.C. FOR INCOME TAX

Counsel for the Respondent No.3: DEPUTY SOLICITOR GENERAL OF INDIA

WRIT PETITION NO: 24415 OF 2025

Between:

Talwar Mobiles Private Ltd., Rep. by its Authorised representative D. Bhanu Prakash, R/o 11-8-222/1, Karthi nagar colony, Kothapet, R.R. dist Hyderabad - 500 035, Telangana.

...PETITIONER

AND

1. Assessment Unit, Income Tax Department, National e-Assessment Center, New Delhi, Room No.401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi - 110 003.
2. The Deputy Commissioner of Income Tax, Circle2(1), Hyderabad, Signature Towers, Sy.No. 6(P) of Kondapur, Sy. 37(P) of Kothaguda, Opp. Botanical Gardens, Serlingampally Mandal, Ranga Reddy District, Hyderabad - 500 084, Telangana.
3. The Principal Commissioner of Income - 2, Hyderabad, Signature Towers, Sy.No. 6(P) of Kondapur, Sy. 37(P) of Kothaguda, Opp. Botanical Gardens, Serlingampally Mandal, Ranga Reddy District, Hyderabad - 500 084, 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 or any other appropriate Writ, Order or Direction, declaring that:

a. the order passed u/s 147 r/w sec. 144 r/w sec. 144B of the Income Tax Act, 1961, dated 31.01.2025, bearing DIN No.ITBA/AST/S/147/2023-24/1072772351(1), by the 1st Respondent, for the Assessment Year 2020 – 21;

b. the consequential penalties, levied u/s. 272A1(d), 270A, 271A, 271B the Income Tax Act, 1961 dated 14.07.2025, 14.07.2025, 14.07.2025 and

22.07.2025 vide DIN No.s ITBA/PNL/F/272A(1)(d)/2025-26/1078473942(1), ITBA/PNL/F/271B/2025-26/1078475283(1), ITBA/PNL/F/271N2025-26/1078475054(1)ITBA/PNL/F/270A(1)/2024-25/1078785526(1), for the Assessment Year 2020-21,

as arbitrary, illegal, bad in law, void-ab-initio, violative of the principles of natural justice, apart from being violative of Articles 14. 19(1)(g) and 265 of the Constitution of India and Sec 148A of the Income Tax Act, 1961, and consequently set aside the same in the interests of justice.

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 stay all further proceedings, including any recovery, pursuant to notice issued by the 2nd Respondent, u/s 148 of the Income Tax Act, 1961, dated 31.01.2025, bearing DIN No. ITBA/AST/S/147/2023-24/1072772351(1), for the Assessment Year 2020-21, pending disposal of the above Writ Petition.

Counsel for the Petitioner: SRI A. V. A. SIVA KARTIKEYA

Counsel for the Respondent No.1: DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondents No.2 & 3: M/s. J. SUNITHA,
SENIOR S.C. FOR INCOM TAX

WRIT PETITION NO: 24504 OF 2025

Between:

Sugandha Bai Myadam, D/o Ramaiah Vanaparti, Aged about 86 years old Occupation: Business, # 10-2-376, Block F, Plot No.278, Street No.3, West Marredpally, Near Nehrunagar Park Hyderabad 500026

...PETITIONER

AND

1. Office Of The Deputy Commissioner Of Income Tax, Circle 2(1), Hyderabad, Room No.514, 5th Floor, Signature Towers, Sy.No.6(P) of Kondapur, Sy.37(P)

of Kothaguda, Opp. Botanical Gardens, Serlingampally (M), R.R.District, Hyderabad, Telangana, 500084.

2. The Assessment Unit, Income Tax Department, National Faceless Assessment Centre, Delhi, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi-110003

...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 an appropriate writ order or direction more particularly one in the nature of Writ of Mandamus, declaring the order passed u/s 148A(3) bearing DIN No. ITBA/AST/F/148A/2025-26/1076879038(1), dt.10.06.2025 and notice u/s 148 dt.10.06.2025 vide DIN No. ITBA/AST/S/148-1/2025-26/1076881671(1) issued by the JAO(1st respondent) instead of Faceless Assessing Officer(FAO) (2nd Respondent) for A.Y. 2020-21, as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural Justice.

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 stay all further proceedings pursuant to the notice u/s 148 dt.10.06.2025 vide DIN No. ITBA/AST/S/148_1/2025-26/1076881671(1) issued by the JAO(1st respondent) instead of Faceless Assessing Officer(FAO)(2nd Respondent) for A.Y. 2020-21.

Counsel for the Petitioner: SRI DUNDU MANMOHAN

Counsel for the Respondents: M/s. J. SUNITHA,
SENIOR S.C. FOR INCOM TAX

WRIT PETITION NO: 24528 OF 2025

Between:

Smt. Garre Lakshmi Sujatha, (Deceased) Through Legal Heir: Garre Sumadhura D/o. Garre Laxmi Srinivasa Rao, H.No. 9, 200/198, Road No-4C, Reddy Avenue, Nizampet, Hyderabad, Medchal-Malkajgiri, Telangana - 500090. Dist. Medchal-Malkajgiri

...PETITIONER

AND

1. Income Tax Officer, Ward 1(1), Hyderabad, Aaykar Bhawan, Opposite L B Stadium, Basheerbagh, Hyderabad - 500004.
2. Principal Commissioner of Income Tax - 1, Income Tax Towers, A.C.Guards, Masab Tank, Hyderabad - 500004.

...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, declaring as illegal, arbitrary, without jurisdiction, bad in law, violative of the principles of natural justice, and contrary to Articles 14, 19, and 265 of the Constitution of India, declaring the order passed by the Income Tax Officer, Ward 1, Panchkula, Under Order 148-A of the Income Tax Act, 1961 Date of Order 21-03-2024 DIN No. ITBA/AST/F/148A/2023-24/1063063117(1) For the Year Assessment Year 2020-2021, and Declares as null and void the consequential assessment order passed under section 147 r.w.s 144 read with section 144B of the Income-tax Act on 23-12-2024 vide DIN ITBA/AST/S/147/2024-25/1071504173(1) and Quash all the consequential proceedings arising there from but not limited to Penalty Proceedings under Sections 270A, 271, or 274 of the Act, Recovery Proceedings under Section 220 or any other provision, Any notices of demand, attachment proceedings, or garnishee orders initiated or contemplated pursuant to the impugned orders, Consequently, set aside all such orders and proceedings in the interest of justice.

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 stay all further proceedings including any recovery, pursuant to the order passed by the Income Tax Officer, Ward 1, Panchkula, Under Order 148-A of the Income Tax Act, 1961 Date of Order 21-03-2024 DIN No. ITBA/AST/F/148A/2023-24/1063063117(1) For the Year Assessment Year 2020-2021 and the consequential assessment order passed under section 147 r.w.s 144 read with

section 144B of the Income-tax Act on 23-12-2024 vide DIN ITBA/AST/S/147/2024-25/1071504173(1) and all the consequential proceedings arising there from but not limited to Penalty Proceedings under Sections 270A, 271, or 274 of the Act: and Direct the Respondents not to initiate or continue with any recovery or penalty proceedings, including issuance of demand notices, garnishee orders, or attachment of bank accounts, pending final disposal of the above Writ Petition.

Counsel for the Petitioner: SRI GAJANAND CHAKRAVARTHI, REPRESENTING SRI UPADHYAY RAGHAVENDER

Counsel for the Respondents: Ms. BOKARO SAPNA REDDY, SENIOR S.C. FOR INCOME TAX

WRIT PETITION NO: 24748 OF 2025

Between:

The Primary Agriculture Cooperative Society Limited, Rep. by Secretary Maddi Satish S/o. Shankar Maddi, aged about 34 years, Occupation: Business, R/o. 1-3-17 Opp Govt High School, Kagazhnagar Kothapet, Kaghaznagar Adilabad 504296 Telangana, India PAN: AACAT7614C, Assessment Year: 2019-20

...PETITIONER

AND

1. Assessment Unit, National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi 110 003.
2. The Income tax officer, Ward-1, Manchiriyal 2nd Floor, Ravindra Hospital, Bellampally Road, Mancherial Telangana-504209
3. Union of India, Represent by its Secretary Ministry of Finance North Block, New Delhi-110 001

...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 an appropriate writ, order or direction more particularly one in the nature of writ of mandamus holding that the order passed by 1st Respondent u/s. 147 r.w.s 144 read with section 144B of the IT Act, dt.17.01.2024 with DIN No ITBA/AST/S/147/2023-24/1059806058(1) for the Ay. 2019-20, as arbitrary, illegal, bad in law, void ab initio, violation of principles of natural justice apart from violation of Articles 14, 19 (1)(g) and 265 of constitution of India apart from

being violative of provisions of section 148A and section 149 of the Act and also contrary to the circular issued by CBDT and provisions of section 151A of the Act, and consequently set aside the order passed by 1st Respondent u/s 147 r.w.s 144 read with section 144Bof the IT Act, dt.17.01.2024 with DIN No. ITBA/AST/S/147/2023-24/1059806058(1) for the Ay.2019-20 and all consequential proceedings pursuant there to.

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 stay all further proceedings, including any recovery, pursuant to the order passed by the 1st Respondent u/s 147 r.w.s 144 read with section 144B of the IT Act, dt.17.01.2024 with DIN No: ITBA/AST/S/147/2023-24/1059806058(1) for the Ay. 2019-20.

Counsel for the Petitioner: SRI D.V.PUSHPA VARDHAN, REP. FOR SRI THANNERU CHAITANYA KUMAR

Counsel for the Respondents No.1 & 3: DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.2: M/s. J. SUNITHA, SENIOR S.C. FOR INCOM TAX

WRIT PETITION NO: 24806 OF 2025

Between:

The Primary Agriculture Cooperative Society Limited, Rep. by Secretary Maddi Satish S/o. Shankar Maddi, aged about 34years, Occupation- Business, R/o 1-3-17 Opp Govt High School, KagazhnagarKothapet, Kaghaznagar Adilabad 504296 Telangana, India PAN-AACAT7614C, Assessment Year- 2018-19

...PETITIONER

AND

1. Assessment Unit, National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi -110 003.
2. The Income Tax Officer, Ward-1, Manchiriyal 2nd Floor, Ravindra Hospital, Bellampally Road, Mancherial Telangana-504209
3. Union of India, Represent by its Secretary Ministry of Finance North Block, New Delhi-110 001

...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 an appropriate writ, order or direction more particularly one in the nature of writ of mandamus holding that the order passed by 1st Respondent u/s. 147 r.w.s 144 read with section 144Bof the IT Act, dt.25.01.2024 with DIN No- ITBA/AST/S/147/2023-24/1060130690(1) for the Ay. 2018-19, as arbitrary, illegal, bad in law, void ab initio, violation of principles of natural justice apart from violation of Articles 14, 19 (1)(g) and 265 of constitution of India apart from being violative of provisions of section 148A AND section 149 of the Act and also contrary to the circular issued by CBDT and provisions of section 151A of the Act, and consequently set aside the order passed by 1st Respondent u/s 147 r.w.s 144 read with section 144Bof the IT Act, dt. 25.01.2024 with DIN No- ITBA/AST/S/147/2023-24/1060130690(1) for the Ay. 2018-19 and all consequential proceedings pursuant there to.

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 stay all further proceedings, including any recovery, pursuant to the order passed by the 1st Respondent u/s 147 r.w.s 144 read with section 144Bof the IT Act, dt. 25.01.2024 with DIN No: ITBA/AST/S/147/2023-24/1060130690(1) for the Ay. 2018-19.

Counsel for the Petitioner: SRI D.V.PUSHPA VARDHAN, REP. FOR SRI THANNERU CHAITANYA KUMAR

Counsel for the Respondents No.1 & 3: DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.2: M/s. J. SUNITHA, SENIOR S.C. FOR INCOM TAX

WRIT PETITION NO: 24871 OF 2025

Between:

Kalyan Chakravarthy Pamidigantam, S/o Pamidigantam Amareswar Rao, Aged about 39 years, Occupation: Software, R/o Plot 10, Flat - 308, Huda Complex. Kothapet, Dilsukh Nagar Hyderabad 500035 Telangana, India.

Presently residing at 10717 N Mac Arthur Blvd Apt No.257, Irving, Texas- 75063, United States

Represented by SPA holder G. Sheela, W/o Pamidigantam Kalyan Chakravarthy, Aged about 39 years, Occ Software R/o Plot No 10, S akaramApts Huda Complex, OppRamalayam Kothapet, Saroornagar K. V. Rangareddy, Telangana - 50005 PAN AWEPP7207Q, A. Y. 2020-21

...PETITIONER

AND

1. Assessment Unit, National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi - 110 003.
2. The Assistant Commissioner of Income tax Circle 9(1), Hyderabad IT Tower, Ac Guards, Masab Tank, Hyderabad, Telangana, 500004
3. Union of India, Represent by Secretary Ministry of Finance North Block, New Delhi- 110 001

...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 an appropriate writ, order or direction more particularly one in the nature of Writ of Mandamus holding that the notice issued (JAO) by 2nd Respondent under section 148 Dated 31.03.2024 vide DIN No ITBA/AST/S/148_1/2023-24/1063750950(1) for the Assessment Year 2020-21 and the consequential order passed by the 1st respondent u/s. 147 r.w.s 144 read with section 144B of the Income-tax Act Date of Order 25.02.2025, DIN ITBA/AST/S/147/2024-25/1073709914(1) for the Assessment Year 2020-21 as arbitrary, illegal, bad in law, void ab initio, violation of principles of natural justice apart from violation of Articles 14, 19 (1)(g) and 265 of constitution of India apart from being violative of provisions of section 148A and section 149 of the Act and also contrary to the circular issued by CBDT and provisions of section 151A of the Act, and consequently set aside the order passed by 1st Respondent u/s. 147 r.w.s 144 read with section 144B of the Income-tax Act Date of Order

25.02.2025, DIN: ITBA/AST/S/147/2024-25/1073709914(1) for the Assessment Year 2020-21 and all consequential proceedings pursuant thereto.

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 stay all further proceedings, including any recovery, pursuant to the order passed by the 1st Respondent u/s. 147 r.w.s 144 read with section 144B of the Income-tax Act Date of Order 25.02.2025, DIN: ITBA/AST/S/147/2024-25/1073709914(1) and stay of Demand notice under section 156 Dated 25.02.2025 vide DIN No. ITBA/AST/S/156/2024-25/1073714689(1) for the Assessment Year 2020-21.

Counsel for the Petitioner: SRI D.V.PUSHPA VARDHAN, REP. FOR SRI THANNERU CHAITANYA KUMAR

Counsel for the Respondents No.1 & 2: DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.3: SRI K. SUDHAKAR REDDY, SENIOR S.C. FOR INCOME TAX

WRIT PETITION NO: 24897 OF 2025

Between:

Shoba Rani Nasani, aged 59 years, H.No. 21-312/6 Tirumalagiri Colony, Mancherial - 504208. Dist. Mancherial

...PETITIONER

AND

1. Income Tax Officer, Ward 1, Mancherial. Sy No.425, 1st Floor, Ranga Raja Complex, Reddy Colony, Mancherial - 504208
2. Joint Commissioner of Income Tax, Karimanagar Range, Aayakar Bhavan, Karimnagar - 505001

...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, declaring the order passed by the Income Tax Officer, Ward 1, Mancherial, Under Order 148-A of the Income Tax Act, 1961 Date of Order

23-06-2024 DIN No. ITBA/AST/F/148A/2025-26/1077406075(1) For the Year Assessment Year 2021-22, as arbitrary illegal bad in law without jurisdiction void abinitio violative of principles of Natural Justice part from being violative of Article 4, 19 and 265 of Constitution of India and consequently set aside the same in the interests of justice.

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 stay all further proceedings including any recovery, pursuant to the order passed by the 1st respondent Under Order 148-A of the Income Tax Act, 1961 Date of Order 23-06-2024 DIN No. ITBA/AST/F/148A/2025-26/1077406075(1) For the Year Assessment Year 2021-22 pending disposal of writ petition.

Counsel for the Petitioner: SRI GAJANAND CHAKRAVARTHI, REPRESENTING SRI UPADHYAY RAGHAVENDER

Counsel for the Respondents: M/s. J. SUNITHA, SENIOR S.C. FOR INCOM TAX

WRIT PETITION NO: 24901 OF 2025

Between:

Ravi Jagati, Aged 39 Years, H.No.3-91, Shetpally, Jaipur, Mancherial - 504216. Dist. Mancherial

...PETITIONER

AND

1. Income Tax Officer, Ward 1, Mancherial. Sy No.425, 1st Floor, Ranga Raja Complex, Reddy Colony, Mancherial - 504208.
2. Principal Commissioner of Income Tax - 2, Income Tax Towers, A.C.Guards, Hyderabad - 500004.

...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, declaring the order passed by the Income Tax Officer, Ward 1, Mancherial, Under Order 148-A of the Income Tax Act, 1961 Date of Order

13-03-2024 DIN No. ITBA/AST/F/148A/2023-24/1062518852(1) For the Year Assessment Year 2020-21, as arbitrary illegal bad in law without jurisdiction void abinitio violative of principles of Natural Justice part from being violative of Article 4, 19 and 265 of Constitution of India and consequently set aside the same in the interests of justice.

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 stay all further proceedings including any recovery, pursuant to the order passed by the 1st respondent Under Order 148-A of the Income Tax Act, 1961 Date of Order 13-03-2024 DIN No. ITBA/AST/F/148A/2023-24/1062518852(1) For the Year Assessment Year 2020-21 pending disposal of writ petition.

Counsel for the Petitioner: SRI GAJANAND CHAKRAVARTHI, REPRESENTING SRI UPADHYAY RAGHAVENDER

Counsel for the Respondents: M/s. J. SUNITHA, SENIOR S.C. FOR INCOM TAX

WRIT PETITION NO: 24905 OF 2025

Between:

Mr. Kyasa Harieshwar, S/o. Mr. K Srinivas Rao, aged 37 years, Occ. Business, R/o. H.No. 3 - 2 -324/326, Soma Sundharam Street, Secunderabad, Hyderabad-500003, Telangana, India.

...PETITIONER

AND

1. The Income Tax Officer, Circle 6(1), Hyderabad, IT Tower, AC Guards, Masab Tank Hyderabad - 500004, Telangana.
2. Assessment Unit, Income Tax Department, National e-Assessment Center, New Delhi, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi - 110 003.
3. The Principal Commissioner of Income Tax - 6, Hyderabad, Income Tax Towers, AC Guards, Masab Tank, Hyderabad - 500 004, 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 or any other appropriate Writ, Order or Direction, declaring that any further proceedings u/s 147 r/w Sec. 144 of the Income Tax Act, 1961, for the Assessment Year 2019 - 20, as arbitrary, illegal, bad in law. void-ab-initio, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India and Sec. 148A of the Income Tax Act, 1961, and consequently set aside the same in the interests of justice.

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 stay all further proceedings, including any recovery, pursuant to the notice u/s 148 of the Act, dated 30.06.2025, issued by the 1st Respondent, vide DIN & Notice: ITBA/AST/S/148_1/2025-26/1078008182(1), for the Assessment Year 2019 - 20, pending disposal of the above Writ Petition.

Counsel for the Petitioner: Ms. SYEDA SAJIDA SAMREEN FATHIMA, REP. FOR SRI AKSHAY MANTRI

Counsel for the Respondents No.1 & 3: Ms. BOKARO SAPNA REDDY, SENIOR S.C. FOR INCOME TAX

Counsel for the Respondent No.2: DEPUTY SOLICITOR GENERAL OF INDIA

WRIT PETITION NO: 24911 OF 2025

Between:

Rajaiah Nuligonda, Aged 64 years, H.No.13-366, Near I B, Mancherial - 504208 District Mancherial

...PETITIONER

AND

1. Income Tax Officer, Ward 1, Mancherial, Sy No.425, 1st Floor, Ranga Raja Complex, Reddy Colony, Mancherial - 504208.
2. Principal Chief Commissioner of Income Tax, AP & TS, Income Tax Towers, A.C.Guards, Masab Tank, Hyderabad - 500004.

...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, declaring the order passed by the Income Tax Officer, Ward 1, Mancherial, Under Order 148-A of the Income Tax Act, 1961 Date of Order 03-04-2022 ITBA/AST/F/148A/2022-23/1042457768(1) and all the consequential proceedings for the Year Assessment Year 2015-16, as arbitrary illegal bad in law without jurisdiction void abinitio violative of principles of Natural Justice part from being violative of Article 4, 19 and 265 of Constitution of India and consequently set aside the same in the interests of justice.

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 stay all further proceedings including any recovery, pursuant to the order passed by the 1st respondent Under Order 148-A of the Income Tax Act, 1961 Date of Order 03-04-2022 ITBA/AST/F/148A/2022-23/1042457768(1) and all the consequential proceedings for the Year Assessment Year 2015-16 pending disposal of writ petition.

Counsel for the Petitioner: SRI GAJANAND CHAKRAVARTHI, REPRESENTING SRI UPADHYAY RAGHAVENDER

Counsel for the Respondents: M/s. J. SUNITHA, SENIOR S.C. FOR INCOM TAX

WRIT PETITION NO: 25117 OF 2025

Between:

Maa Hitech Constructions, H.No.4-9-856/7 Road No.7b, Lecturers Colony Hayathnagar - V & M, Ranga Reddy Dist. 501505, Telangana Represented by its Managing Partner Shri Surakanti Anantha Reddy, S/o. Surakanti Yadagiri Reddy, Aged about 55 years, R/o Lecturers Colony. Road No. 7b. Vanasthalipuram, Hayathnagar, K.V. Rangareddy, Telangana. 501505

...PETITIONER

AND

1. Assessment Unit, Income Tax Department, National e-Assessment Center, New Delhi, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi 110 003

2. Income Tax Officer, Ward 9(1), Hyderabad, I.T Tower, AC Guards, Masab Tank, Telangana - 500 004
3. The National Faceless Assessment Center, Income-tax Department, New Delhi, India

...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 Assessment Order for AY 2019-20 bearing DIN. 1TBA/AST/S/147/2024-25/1072714504(1) dated 22/05/2024, consequent to the order passed u/s 148A(d) DIN ITBA/AST/F/148A/2023-24/1051872780(1) dated 05/04/2023 and the notice u/s 148 dated 05-04-2023 bearing DIN ITBA/AST/S/148_1/2023-24/1051881835(1), issued by the JAO (2nd respondent) instead of FAO(1st respondent) and consequential penalty orders passed u/s 271AAC(1) and 272A(1)(d) of the Act dt. 11/07/2025 as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural Justice.

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 stay all further proceedings pursuant to the Assessment Order dt. 22-05-2024 passed by the 2nd respondent u/s 147 of the Income-tax Act for A.Y. 2019-20 vide DIN No. ITBA/AST/S/147/2024-25/1072714504(1).

Counsel for the Petitioner: SRI P. VENKATA PRASAD, REPRESENTING M/s. VELGANI GAYATRI PRIYA

Counsel for the Respondents: SRI K. SUDHAKAR REDDY SENIOR S.C. FOR INCOME TAX

WRIT PETITION NO: 25152 OF 2025

Between:

Smt. Rachakonda Manjula, D/o. Sudhakar Rao Velmula, Aged 59 years, Flat No. 106, Sri Balaji Happy Home Residency, Near Water Tank, R P Road, Mancherial, Telangana - 504208, Dist. Mancherial.

...PETITIONER

AND

1. Income Tax Officer, Ward 1, Mancherial. Income Tax Office, Sy No.425, 1st Floor, Ranga Raja Complex, Reddy Colony, Mancherial - 504208.
2. Joint Commissioner, O/o. The Joint Commissioner of Income Tax Karimnagar Range, Aaykar Bhavan, Near Raja Theatre, Karimnagar - 500004.

...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, declaring as illegal, arbitrary, without jurisdiction, bad in law, violative of the principles of natural justice, and contrary to Articles 14, 19, and 265 of the Constitution of India, declaring the notice issued by the Income Tax Officer, Ward 1, Mancherial, Under section 148 of the Income Tax Act, 1961 Date of Notice 26-06-2025 DIN No. ITBA/AST/S/148_1/2025-26/1077817339(1) For the Year Assessment Year 2020-2021, Consequently, set aside all such orders and proceedings in the interest of justice.

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 stay all further proceedings including any recovery, pursuant to the notice issued by the Income Tax Officer, Ward 1, Mancherial, Under section 148 of the Income Tax Act, 1961 Date of Notice 26-06-2025 DIN No. ITBA/AST/5/148_1/2025-26/1077817339(1) For the Year Assessment Year 2020-2021, and Direct the Respondents not to initiate or continue with any recovery or penalty proceedings, including issuance of demand notices, garnishee orders, or attachment of bank accounts, pending final disposal of the above Writ Petition.

Counsel for the Petitioner: SRI GAJANAND CHAKRAVARTHI, REPRESENTING SRI UPADHYAY RAGHAVENDER

Counsel for the Respondents: M/s. J. SUNITHA, SENIOR S.C. FOR INCOM TAX

WRIT PETITION NO: 25228 OF 2025

Between:

Acuvate Software Private Limited, Rep. by Managing Director M. Rakesh Reddy S/o M. Janardhan Reddy 1st & 2nd Floor, Plot No.1000, MJR Arcade, Gurukul Society, Shaikpet, Madhapur B.O., Hyderabad, Telangana - 500081

...PETITIONER

AND

1. Office of the Deputy Commissioner of Income Tax Circle 1(1), Hyderabad, I T Tower, AC Guards, Masab Tank, Hyderabad, Telangana, 500004.
2. Addl. Commissioner of Income, Range-1, 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 an appropriate writ order or direction more particularly one in the nature of Writ of Mandamus, declaring the order passed u/s 148A(3) bearing DIN No. ITBA/AST/F/148A/2025-26/1077959133(1), dt.28.06.2025 and notice u/s 148 dt.28.06.2025 vide DIN No. ITBA/AST/S/148_1/2025-26/1077965971(1) issued by the JAO(1st respondent) instead of Faceless Assessing Officer(FAO) for A.Y. 2021-22, as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural Justice.

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 stay all further proceedings pursuant to the notice u/s 148 dt.28.06.2025 vide DIN No. ITBA/AST/S/148_1/2025-26/1077965971(1) issued by the JAO(1st respondent) instead of Faceless Assessing Officer(FAO) for A.Y. 2021-22, and may pass such other order(s) as the Hon'ble Court deems fit and proper in the interests of substantial justice, as otherwise the Petitioner would be put to irreparable loss and severe injury.

Counsel for the Petitioner: SRI DUNDU MANMOHAN

Counsel for the Respondents: Ms. BOKARO SAPNA REDDY, SENIOR S.C. FOR INCOME TAX

WRIT PETITION NO: 25255 OF 2025

Between:

Vallury Ailaiah, (Pan Name. Vgallury Ailaiah) S/o. Veeraiah, Aged about 44 years, R/o. H.No.3-15 Manchireula, Narsingi, Rangareddy District, Telangana - 500089

...PETITIONER

AND

1. Central Board of Direct Taxes, Central Secretariat, North Block, New Delhi - 110001 Represented by Assessment Unit/ Verification Unit/ Technical Unit/ Review Unit, Income Tax Department National Faceless Assessment Centre.
2. Income Tax Officer Ward 8(1), Signature Towers, Opp. Botanical Gardens Serilingampally Mandal, Hyderabad Ranga Reddy District, Telangana - 500084
3. Principal Chief Commissioner of Income Tax, Andhra Pradesh and Telangana 10th Floor, B Block, Income tax Towers, 10-2-3, AC Guards, Hyderabad-500004

...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 Writ of Certiorari or any other appropriate writ or direction to set aside:

(a) The Order passed under Section 148A(d) of the Act bearing DIN and Notice No. ITBA/AST/F/148A/2022-23/1051633582(1) dated 30.03.2023 for the AY 2016-17 by Respondent No. 2 in Exhibit P3;

(b) The Notice issued under Section 148 of the Act bearing DIN and Notice No. ITBA/AST/S/148-1/2022-23/1051726443(1) dated 31.03.2023 for the AY 2016-17 by Respondent No. 2 in Exhibit P4;

(c) The Assessment Order passed under Section 147 r.w.s 144 r.w.s 144B of the Act bearing DIN. ITBA/AST/S/147/2023-24/1060564454(1) dated 06.02.2024 by Respondent No.1 in Exhibit P6;

(d) The ex pane Penalty Order passed u/s 271(1)(b) of the Act bearing DIN. ITBA/PNL/F/271(1)(b)/2024-25/1066325436(1) dated 02.07.2024 by Respondent No. 1 in Exhibit P9;

(e) The Penalty Order passed u/s 271(1)(c) of the Act bearing DIN. ITBA/PNL/F/271(1)(c)/2024-25/1067537427(1) dated 12.08.2024 by Respondent No.1 in Exhibit P11;

for being illegal, arbitrary, unlawful and violative of the provisions of the Act.

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 stay the operation of and all recovery proceedings in pursuance of:

(a) The Assessment Order passed under Section 147 r.w.s 144 r.w.s 144B of the Act bearing DIN: ITBA/AST/S/147/2023-24/1060564454(1) dated 06.02.2024 by Respondent No.1 in Exhibit P6.

Counsel for the Petitioner: SRI SANTOSH SAGAR KAPILAVAI, REPRESENTING SRI JAI KISHAN SOLANKI

Counsel for the Respondent No.1: DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondents No.2 & 3: M/s. BOKARO SAPNA REDDY SENIOR S.C. INCOME TAX

WRIT PETITION NO: 25262 OF 2025

Between:

Maa Hitech Constructions, H.No.4-9-856/7 Road No.7b, Lecturers Colony Hayathnagar-V & M, Ranga Reddy Dist. 501505, Telangana Represented by its Managing Partner Shri Surakanti Anantha Reddy, S/o. Surakanti Yadagiri Reddy, Aged about 55 years, R/o Lecturers Colony, Road No. 7b, Vanasthalipuram, Hayathnagar, K.V. Rangareddy, Telangana, 501505

...PETITIONER

AND

1. Assessment Unit, Income Tax Department, National e-Assessment Center, New Delhi, Room No 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi - 110 003.
2. Income Tax Officer, Ward 9(1), Hyderabad, I.T Tower, AC Guards, Masab Tank, Telangana 500 004
3. The National Faceless Assessment Center, Income-tax Department, New Delhi, India.

...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 writ order or direction declaring the Assessment Order for AY 2018-19 bearing DIN: ITBA/AST/S/147/2023-24/1059634554(1) dated 11.01.2024, consequent to the order passed u/s 148A(d) DIN ITBA/AST/F/148A/2022-23/1042849375(1) dated 26.04.2022 and the notice u/s 148 dated 26/04/2022 bearing DIN ITBA/AST/S/148_1/2022-23/1042863440(1), issued by the JAO (2nd respondent) instead of FAO(1st respondent) and consequential penalty orders passed u/s 270A and 272A(1)(d) of the Act dt. 20.06.2024 as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural Justice.

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 stay all further proceedings pursuant to the Assessment Order dt. 11.01.2024 passed by the 2nd respondent u/s 147 of the Income tax Act for A.Y. 2018-19 vide DIN No. ITBA/AST/S/147/2023-24/1059634554(1).

Counsel for the Petitioner: SRI P. VENKATA PRASAD, REPRESENTING M/s. VELGANI GAYATRI PRIYA

Counsel for the Respondents No.1 & 3: DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.2: SRI K. SUDHAKAR REDDY SENIOR S.C. FOR INCOME TAX

WRIT PETITION NO: 25273 OF 2025

Between:

Sohail Ahmed Shaik, H.No.1-174, Liberty Complex, Main Road, Chinnoor 504201 District Mancherial

...PETITIONER

AND

1. Income Tax Officer, Ward 1, Mancherial. Sy No.425, 1st Floor, Ranga Raja Complex, Reddy Colony, Mancherial - 504208.
2. Principal Chief Commissioner of Income Tax, AP & TS, Income Tax Towers, A.C.Guards, Masab Tank, Hyderabad - 500004.

...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, declaring the order passed by the Income Tax Officer, Ward 1, Mancherial, Under Order 148-A of the Income Tax Act, 1961 Date of Order 03-04-2022 ITBA/AST/F/148A/2022-23/1042457614(1) and all the consequential proceedings for the Year Assessment Year 2015-16, as arbitrary illegal bad in law without jurisdiction void abinitio violative of principles of Natural Justice part from being violative of Article 4, 19 and 265 of Constitution of India and consequently set aside the same in the interests of justice.

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 stay all further proceedings including any recovery, pursuant to the order passed by the 1st respondent Under Order 148-A of the Income Tax Act, 1961 Date of Order 03-04-2022 ITBA/AST/F/148A/2022-23/1042457614(1) and all the consequential proceedings for the Year Assessment Year 2015-16 pending disposal of writ petition.

Counsel for the Petitioner: SRI GAJANAND CHAKRAVARTHI, REPRESENTING SRI UPADHYAY RAGHAVENDER

Counsel for the Respondents: Ms. J. SUNITHA, SENIOR S.C. FOR INCOME TAX

WRIT PETITION NO: 25289 OF 2025

Between:

Shaik Sondumiya, S/o. Imam Saheb, Aged about 52 years, Occ. Farmer, R/o.6-21, Durgapuram, NH-9 Road, Kodad, Thammara, Bandapalem PO: Thammara, Nalgonda District, Telangana - 508206 PAN. EWOPS7375Q

...PETITIONER

AND

1. Assessment Unit, Income Tax Department, National Faceless Assessment Centre Government of India, Jawaharlal Nehru Marg, Block B, Press Enclave, Savitri Nagar New Delhi - 110002
2. Income Tax Officer, Ward-1, Suryapet Income Tax Office, Krishna Nagar Colony Suryapet, Telangana - 508213
3. Union of India, Rep. by its Secretary, Department of Revenue, Ministry of Finance, North Block New Delhi - 110001

...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 Writ Order or Direction more particularly in the nature of Writ of Mandamus declaring the impugned Assessment Order having DIN No. ITBA/AST/S/147/2024-25/1073705868(1) dated 25-02-2025 passed by 1st respondent for A.Y.2017-18 pursuant to the impugned order dated 16-03-2024 passed u/s 148A (d) and impugned notice dated 16-03-2024 u/s 148 issued by 2nd respondent as being arbitrary, illegal, unjust, without jurisdiction, violative of Articles 14, 19 (1) g and 265 of Constitution of India and violative of section 151A of the Income Tax Act, 1961 and consequently set aside the same and all consequential proceedings.

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 stay the disputed demand of tax, interest and penalty and all further proceedings initiated pursuant to the impugned Assessment Order having DIN No. ITBA/AST/S/147/2024-25/1073705868(1) dated 25-02-2025 issued by 1st respondent for A.Y.2017-18.

Counsel for the Petitioner: SRI MOHD MUKHAIRUDDIN

Counsel for the Respondent No.1:
DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.2: M/s. BOKARO SAPNA REDDY
SENIOR S.C. INCOME TAX

Counsel for the Respondent No.3: SRI M. VIJAY KUMAR GOUD, SENIOR S.C. FOR CENTRAL GOVERNMENT

WRIT PETITION NO: 25503 OF 2025

Between:

Mohammed Sultan S/o. Mohammed Khajamiya, Aged about 60 years, Occupation: Business, R/o.Srinivasa Enclave Gajularamaram Road, Gajularamaram Roadmestry Nagar Hyderabad Telangana, India PAN: DSDPS7705G, Assessment Year: 2020-21

...PETITIONER

AND

1. Assessment Unit, National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi - 110 003.
2. The Income Tax Officer, Ward 1, Sangareddy Income Tax Office, Veerabhadra Nagar, New Bus Stand, Veerabhadra Nagar, Sangareddy Telangana
3. Union of India, Represent by Secretary Ministry of Finance North Block, New Delhi-110 001

...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 an appropriate writ, order or direction more particularly one in the nature of WRIT OF MANDAMUS holding that the notice issued (JAO) by 2nd Respondent under section 148 Dated. 31.03.2024 vide DIN No. ITBA/AST/S/148_1/2023-24/1063740821(1) for the Assessment Year 2020-21 and the consequential order passed by the 1st respondent u/s. 147 r.w.s 144 of the Income-tax Act Date of Order 27.03.2025, DIN. ITBA/AST/S/147/2024-25/1075108092(1) for the Assessment Year 2020-21, as arbitrary, illegal, bad in law, void ab initio, violation of principles of natural justice apart from violation of Articles 14, 19 (1)(g) and 265 of constitution of India apart from being violative of provisions of section 148A and section 149 of the Act and also contrary. to the circular issued by CBDT and provisions of section 151A of the Act, and consequently set aside the order passed by 1st Respondent u/s. 147 r.w.s 144 of the Income-tax Act Date of Order 27.03.2025, DIN. ITBA/AST/S/147/2024-25/1075108092(1)for the Assessment Year 2020-21and all consequential proceedings pursuant thereto.

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 stay all further proceedings, including any recovery, pursuant to the order passed by the 1st Respondent u/s147 r.w.s 144 of the Income-tax Act Date of Order 27.03.2025, DIN. ITBA/AST/S/147/2024-25/1075108092(1) for the Assessment Year 2020-21 and stay of Demand notice under section 156 Dated. 27.03.2025 vide DIN No.ITBA/AST/S/156/2024-25/1075108145(1) for the Assessment Year 2020-21.

Counsel for the Petitioner: SRI D.V. PUSHPA VARDHAN, REPRESENTING SRI THANNERU CHAITANYA KUMAR

Counsel for the Respondents No.1 & 3: DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.2: Ms. J. SUNITHA, SENIOR S.C. FOR INCOME TAX

WRIT PETITION NO: 25729 OF 2025

Between:

Akhil Kodali, S/o. Ramesh Kodali, Aged about 41 years, Occupation.Private Employee, C/o. 594, Vivekananda Nagar, Kukatpally, Hyderabad,Telangana-500072. (Rep. by GPA Holder - Ramesh Kodali)

...PETITIONER

AND

1. The Income Tax Officer, Ward 12(1), Hyderabad, Aaykar Bhawan, OPP.LB Stadium, Basheer Bagh, Hyderabad, Telangana-500004.
2. The Principal Commissioner of Income Tax-1, Hyderabad, IT Towers,A.C. Guards, Masab tank, Hyderabad,Telangana-500004.
3. The Assessment Unit, Income Tax Department, National Faceless Assessment Centre, Delhi, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi-110003.

...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 an appropriate writ order or direction more particularly one in the nature of Writ of Mandamus, declaring the Assessment Order dt.

01.02.2024passed by the 3rd respondent u/s 147 r.w.s 144/144B of the Income-tax Act for A.Y. 2018-19 vide DIN No.ITBA/AST//147/2023-24/1060392902(1),consequent tothe order passed u/s 148A(d) dt.13.04.2022 vide DIN No.ITBA/AST/F/148A/2022-23/1042729103(1) and the notice u/s 148 dt.13.04.2022vide DIN No.ITBA/AST/S/148 1/2022-23/1042734751(1), issued by the JA0(15t respondent) instead of FAO(3rd respondent), and consequential penalty orders passed vide order u/s 270A of the Act dt. 26.08.2024, order u/s 271AAC(1)of the Act dt. 22.08.2024 and order u/s 272A(1)(d) of the Act dt. 21.08.2024 as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural Justice.

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 stay all further proceedings pursuant to the Assessment Order dt. 01.02.2024passed by the 3rdrespondent u/s 147 r.w.s 144/144B of the Income-tax Act for A.Y. 2018-19 vide DIN No. ITBA/AST/S/147/2023-24/1060392902(1),and may pass such other order(s) as the Hon'ble Court deems fit and proper in the interests of substantial justice, as otherwise the Petitioner would be put to irreparable loss and severe injury.

Counsel for the Petitioner: SRI DUNDU MANMOHAN

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

WRIT PETITION NO: 25741 OF 2025

Between:

SHAIK SHAHBUDDIN, S/o. Shaik Yousuf Ali, Aged about 39 years, R/o. 5-1-12/2 , Beside Masjid-E-Sidra, Shanthi Nagar, Sangareddy, Telangana-502001

...PETITIONER

AND

1. Central Board of Direct Taxes, Central Secretariat, North Block, New Delhi - 110001 Represented by Assessment Unit/ Verification Unit/ Technical Unit/ Review Unit, Income Tax Department National Faceless Assessment Centre
2. Income Tax Officer, Ward 1, Sangareddy Income Signature Towers, Opp. Botanical Gardens Serilingampally Mandal, Hyderabad Rangareddy District, Telangana - 500084

3. Chief Commissioner of Income Tax, 9th Floor, Income tax Towers, 10-2-3, AC Guards, Hyderabad - 500004
4. Sub-Registrar, Sadasivpet, Sangareddy District, 3-7-105/278627/1, Shop No. 3,4,5 Asra Complex, N.H.-9 Bompad Road, Sadasivpet Village, Sangareddy District, T.G.

...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 Writ of Certiorari or any other appropriate writ or direction to set aside

(a)The Order passed under Section 148A(d) of the Act bearing DIN and Notice No. ITBA/AST/F/148A/2023-24/1063514350(1) dated 28.03.2024 for the AY 2017-18 by Respondent No. 2 in Exhibit P3

(b)The Notice issued under Section 148 of the Act bearing DIN and Notice No. ITBA/AST/S/148-1/2023-24/1063695342(1) dated 30.03.2024 by Respondent No. 2 in Exhibit P4

(c) The Assessment Order passed under Section 147 r.w.s 144 r.w.s 144B of the Act bearing DIN ITBA/AST/S/147/2024- 25/1074426960(1) dated 12/03/2025 by Respondent No.1 in Exhibit P8

(d)The Penalty Notice issued u/s 274 r.w.s. 271AAC(1) of the Act bearing DIN and Notice No. ITBA/PNL/S/271AAC(1)/2024 25/1074427248(1) dated 12/03/2025 by Respondent No. 1 in Exhibit P9

e)The Penalty Order passed u/s passed u/s 271F of the Act, bearing DIN:ITBA/PNL/F/27IF/2025-26/1079475464(l) dated 11/08/2025 by Respondent No.1 in Exhibit P11

together with all consequential notices, demands, recovery proceedings and attendant actions arising therefrom, for being illegal, arbitrary, unlawful and violative of the provisions of the Act.

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 stay the operation of and all recovery proceedings in pursuance of:

(a). The Assessment Order passed under Section 147 r.w.s 144 r.w.s 144B of the Act bearing DIN ITBA/AST/S/147/2024-25/1074426960(1) dated 12.03.2025 by Respondent No.1 in Exhibit P8;

(b). The Penalty Notice issued u/s 274 r.w.s. 271AAC(1) of the Act bearing DIN and Notice No. ITBA/PNL/S/271AAC(1)/2024 25/1074427248(1) dated 12.03.2025 by Respondent No. 1 in Exhibit P9;

(c). The Penalty Order passed u/s passed u/s 271F of the Act, bearing DIN: ITBA/PNL/F/271F/2025- 26/1079475464(1) dated 11.08.2025 by Respondent No.1 in Exhibit P11.

Counsel for the Petitioner: SRI JAI KISHAN SOLANKI

Counsel for the Respondent No.1 to 3: Ms. B.SAPNA REDDY, Sr. SC FOR IT

Counsel for the Respondent No.4: GP FOR STAMPS & REGISTRATION

WRIT PETITION NO: 25794 OF 2025

Between:

MOHAMMED SULTAN, S/o. MOHAMMED KHAJAMIYA Aged about 60 years, Occupation Business, R/o Srinivasa Enclave Gajularamaram Road, Gajularamaram Roadmestry Nagar Hyderabad Telangana, India PAN DSDPS7705G, Assessment Year 2019-20

...PETITIONER

AND

1. Assessment Unit, National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi - 110 003
2. The Income tax officer, Ward 1, Sangareddy Income Tax Office, Veerabhadra Nagar, New Bus Stand, Veerabhadra Nagar, Sangareddy Telangana
3. Union of India, Represent by Secretary Ministry of Finance North Block, New Delhi-110 001

...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 an appropriate writ, order or direction more particularly one in the nature of WRIT OF MANDAMUS holding that the notice issued (JAO) by 2nd Respondent under section 148 Dated 10/04/2023 vide DIN No ITBA/AST/S/1481/2023- 24/1051984719(1)for the Assessment Year 2019-20and the consequential order passed by the 1st respondent u/s. 147 r.w.s 144 of the Income-tax Act Date of Order 27/03/2025, DIN ITBA/AST/S/147/2024-25/1975139565(1)for the Assessment Year 2019-20, as arbitrary, illegal, bad in law, void ab initio, violation of principles of natural justice apart from violation of Articles 14, 19 (1)(g) and 265 of constitution of India apart from being violative of provisions of section 148A and section 149 of the Act and also contrary to the circular issued by CBDT and provisions of section 151A of the Act, and consequently set aside the order passed by 1st Respondent u/s. 147 r.w.s 144 of the Income-tax Act Date of Order 27/03/2025, DIN ITBA/AST/S/147/2024-25/1075139565(1)for the Assessment Year 2019-20and all consequential proceedings pursuant thereto.

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 stay all further proceedings, including any recovery, pursuant to the order passed by the 1st Respondent u/s147 r.w.s 144 of the Income-tax Act Date of Order 27.03.2025, DIN ITBA/AST/S/147/2024-25/1075139565(1)for the Assessment Year 2019-20andstay of Demand notice under section 156 Dated: 27.03.2025 vide DIN No ITBA/AST/S/156/2024-25/1075139632(1) for the Assessment Year 2019- 20.

Counsel for the Petitioner: SRI D.V.PUSHPA VARDHAN, REP. FOR SRI THANNERU CHAITANYA KUMAR

Counsel for the Respondent No.1 & 2: Ms. J.SUNITHA, Sr. SC FOR IT

Counsel for the Respondent No.3: DEPUTY SOLICITOR GENERAL OF INDIA

WRIT PETITION NO: 25819 OF 2025

Between:

M/s. The Primary Agriculture Co-operative Society Limited, rep. by its Secretary, Mr. Marvadi Hanmandlu, 2-87/4, Nothpally, Nandipet Mandal, Nizamabad-503 212

...PETITIONER

AND

1. Assessment Unit, Income Tax Department, National e-Assessment Center, Room No.401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi-110 003.
2. Income Tax Officer, Ward-1, 6-2-156/3, Subhash Nagar, Nizamabad-503 002.
3. Principal Chief Commissioner of Income Tax, Andhra Pradesh and Telangana, Hyderabad 10-2-3, Room No.922, 9th Floor, B Block, IT Towers, AC Guards, Hyderabad-500 004.
4. Union of India, rep. by its Secretary. Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg. New Delhi-110 001

...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

(A) the declaring the order passed by 2nd Respondent under Section 148-A(d) dated 21.7.2022 and notice under Section 148 of the Income Tax Act, 1961, dated 22.7.2022, for the assessment year 2016-17 as being without jurisdiction and contrary to faceless assessment procedure laid down in Section 144B of the Income Tax Act 1961 and consequently and

(B) to set-aside (i) the consequential notice issued by the 1st Respondent, under Section 142(1) of the Income Tax Act, 1961. dated 27.01.2023 and (ii) the consequential order issued by the 1st Respondent. under Section 147 read with Sections 144 and Section 144B of the Income Tax Act, 1961, dated 16.05.2023 for the assessment year 2016-17 as being without jurisdiction, arbitrary, illegal, bad in law, void-ab-initio, apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India and contrary to faceless assessment procedure laid down in Section 144B of the Income Tax Act 1961 and consequently set-aside the same in the interests of justice.

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 grant stay of all further proceedings, including any recovery, pursuant to the impugned order dated 16.05.2023 issued by the 1st Respondent, under Section 147 read with Sections 144 and 144B of the Income Tax Act, 1961 for the assessment year 2016-17, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI S.VIJAY ADITHYA

Counsel for the Respondent No.1 to 3: Ms. J.SUNITHA, Sr. SC FOR IT

Counsel for the Respondent No.4: DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 25857 OF 2025

Between:

Mr. Najeebuddin Shaik, S/o.Moinuddin Shaik, Aged about 39 years, Occ. Business, R/o. 2-3-603/67/2 Patelnagar, Amberpet, Hyderabad 500013

...PETITIONER

AND

1. Union of India, Ministry of Finance, Represented by its Secretary 166-B, North Block, New Delhi-110001.
2. Income Tax Office, Ward -4(1), Hyderabad, Aayakar Bhavan, Hyderabad-500004.
3. The Principal Commissioner of Income Tax-IV, Hyderabad, IT Towers Masab Tank, Hyderabad, Telangana-500004.
4. The National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Govt of India, New Delhi.

...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

i. Issue a Writ, Order or Direction more particularly, one, in the nature of Writ of Mandamus, declaring the order passed by the Respondent No.2 in passing the impugned assessment Order dated 11/03/2024 u/s

148A(d) bearing DIN Notice No. ITBA/AST/F/148A/2023-24/1062364696(1) and a notice bearing DIN and Notice no. ITBA/AST/S/148 1/2023-24/1062470057(1) u/s. 148 of the said Act dated 12/03/2024 as illegal. arbitrary, bad in law, void ab initio. violative of the principles of natural justice and being violative of Articles 14,19 and 265 of the Constitution of India and consequently,

ii. Set aside the Order dated 11/03/2024 u/s 148A(d) bearing DIN Notice No. ITBA/AST/F/148A/2023-24/1062364696(1) and a notice bearing DIN and Notice no. ITBA/AST/S/148_1/2023-24/1062470057(1) u/s. 148 of the said Act dated 12/03/2024 calling for the return of income of the Petitioner for AY 2020-21 and any consequent proceedings as lacking in jurisdiction.

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 stay of operation of impugned assessment Order dated 11/03/2024 u/s 148A(d) bearing DIN Notice No. ITBA/AST/F/148A/2023-24/1062364696(1)) issued by Respondent no.2 pending disposal of the main writ petition and pass

Counsel for the Petitioner: Ms. PRAGATHI MANDAPALLE, REP. FOR Ms. SNEHA ASTHANA

Counsel for the Respondent No.1: DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.2 to 4: Ms. B.SAPNA REDDY, Sr. SC FOR IT

WRIT PETITION NO: 25858 OF 2025

Between:

Mr. SRIRAM SRINIVAS, S/o. Sriram Bagaiah, Aged about 54 years, Occ.Business R/o. H.No.2-17/3, Thunki Khalsa, Wargal, Medak- 502336, Telangana

...PETITIONER

AND

1. Union of India, Ministry of Finance, Represented by its Secretary 166-B, North Block, New Delhi-110001
2. Income Tax Office, Ward -1, Siddipet, 8-1-22, Allauddin Complex, Subhash Road, Siddipet-502103

3. The Principal Commissioner of Income Tax-IV, Hyderabad, IT Towers Masab Tank, Hyderabad, Telangana-500004
4. The National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Govt of India, New Delhi

...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

i.Issue a Writ, Order or Direction more particularly, one, in the nature of Writ of Mandamus, declaring the order passed by the Respondent No.2 in passing the impugned assessment Order dated 13.03.2024 u/s 148A(d) bearing DIN Notice No. ITBA/AST/F/148A/2023-24/1062502598(1) dated 13.03.2024 and a notice bearing DIN and Notice no. ITBA/AST/S/148_1/2023-24/1062502869(1) u/s. 148 of the said Act dated 13.03.2024 as illegal. arbitrary, bad in law, void ab initio, violative of the principles of natural justice and being violative of Articles 14,19 and 265 of the Constitution of India and consequently,

ii.Set aside the Order dated 13.03.2024 u/s 148A(d) bearing DIN Notice No. ITBA/AST/F/148A/2023-24/1062502598(1) dated 13.03.2024 and a notice bearing DIN and Notice no. ITBA/AST/S/148_1/2023-24/1062502869(1) u/s. 148 of the said Act dated 13.03.2024 calling for the return of income of the Petitioner for AY 2020-21 and any consequent proceedings as lacking in jurisdiction.

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 stay of operation of impugned assessment dated 13.03.2024 u/s 148A(d) bearing DIN Notice No. ITBA/AST/F/148A/2023-24/1062502598(1) issued by Respondent no.2 pending disposal of the main writ petition.

Counsel for the Petitioner: Ms. PRAGATHI MANDAPALLE, REP. FOR Ms. SNEHA ASTHANA

Counsel for the Respondent No.1: DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.2 to 4: Ms. B.SAPNA REDDY, Sr. SC FOR IT

WRIT PETITION NO: 25860 OF 2025

Between:

Mr. KISHOR GAJULA, S/o. Ramaiah Gajula, Aged about 38 years, Occ-Business, R/o. 3-14-125 Vinayaka Nagar, Ramanthapur Amberpet Hyderabad 500013

...PETITIONER

AND

1. Union of India, Ministry of Finance, Represented by its Secretary 166-B, North Block, New Delhi-110001
2. Income Tax Office, Ward -4(1), Hyderabad, Aayakar Bhavan, 11yderabad-500004
3. The Principal Commissioner of Income Tax -IV, Hyderabad, IT Towers Masab Tank, Hyderabad, Telangana-500004
4. The National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Govt of India, New Delhi

...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

i. Issue a Writ, Order or Direction more particularly, one, in the nature of Writ of Mandamus, declaring the order passed by the Respondent No.2 in passing the impugned assessment Order dated 28.02.2024 u/s 148A(d) bearing DIN Notice No. ITBA/AST/F/148A/2023-24/1061691363(1) and Notice bearing DIN and Notice no. ITBA/AST/S/148_1/2023-24/1061692284(1) issued by the Respondent No.2 under Section 148 of the Income Tax Act, 1961 dated 28.02.2024 as illegal. arbitrary, bad in law, void ab initio, violative of the principles of natural justice and being violative of Articles 14,19 and 265 of the Constitution of India and consequently,

ii. Set aside the Order dated 28.02.2024 u/s 148A(d) bearing DIN Notice No. ITBA/AST/F/148A/2023-24/1061691363(1) and Notice bearing DIN and Notice no. ITBA/AST/S/148_1/2023-24/1061692284(1) issued by the Respondent No.2 under Section 148 of the Income Tax Act, 1961 dated 28.02.2024 calling for the return of income of the Petitioner for AY 2020-21 and any consequent proceedings as lacking in jurisdiction.

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 stay of operation of impugned assessment Order dated 28.02.2024 u/s 148A(d) bearing DIN Notice No. ITBA/AST/F/148A/2023- 24/1061691363(1) issued by Respondent no.2 pending disposal of the main writ petition.

Counsel for the Petitioner: Ms. PRAGATHI MANDAPALLE, REP. FOR Ms. SNEHA ASTHANA

Counsel for the Respondent No.1: DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.2 to 4: Ms. B.SAPNA REDDY, Sr. SC FOR IT

WRIT PETITION NO: 25861 OF 2025

Between:

Mrs. Anitha Koppulapally, W/o. Koppulapally Rahul Goud, Aged about 33 years, Occ. Self Employed, R/o. Flat No. 704, Daffodil, R.D.B Coconut Grove, Hi-Tension Line Road, Dynamics Colony, Opp. RATNADEEP SUPERMARKET, Mayuri Nagar, Miyapur, Medchal-malkajgiri 500049

...PETITIONER

AND

1. Union of India, Ministry of Finance, Represented by its Secretary 166-B, North Block, New Delhi-110001
2. Income Tax Office, Ward -4(1), Hyderabad, Aayakar Bhavan, Hyderabad-500004
3. The Principal Commissioner of Income Tax IV, Hyderabad, IT Towers Masab Tank, Hyderabad, Telangana-500004
4. The National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Govt of India, New Delhi

...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

i. Issue a Writ, Order or Direction more particularly, one, in the nature of Writ of Mandamus, declaring the order passed by the Respondent No.2 in passing the impugned assessment Order dated 07.04.2022 u/s

148A(d) bearing DIN Notice No. ITBA/AST/F/148A/2022-23/1042632177(1) and a notice bearing DIN and Notice no. ITBA/AST/S/148-1/2022 23/1042635880(1) u/s. 148 of the said Act dated 07/04/2022 as illegal. arbitrary, bad in law, void ab initio, violative of the principles of natural justice and being violative of Articles 14,19 and 265 of the Constitution of India and consequently,

ii. Set aside the Order dated 07/04/2022 u/s 148A(d) bearing DIN Notice No. ITBA/AST/F/148A/2022-23/1042632177(1) and a notice bearing DIN and Notice no. ITBA/AST/S/148 1/2022 23/1042635880(1) issued by the Respondent No.2 under Section 148 of the Income Tax Act, 1961 dated 07/04/2022 calling for the return of income of the Petitioner for AY 2015-16 and any consequent proceedings as lacking in jurisdiction.

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 stay of operation of impugned assessment Order dated 07/04/2022 u/s 148A(d) bearing DIN Notice No. ITBA/AST/F/148A/2022-23/ 1042632177 (1) issued by Respondent no.2 pending disposal of the main writ petition.

Counsel for the Petitioner: Ms. PRAGATHI MANDAPALLE, REP. FOR Ms. SNEHA ASTHANA

Counsel for the Respondent No.1: DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.2 to 4: Ms. B.SAPNA REDDY, Sr. SC FOR IT

WRIT PETITION NO: 25899 OF 2025

Between:

STHREENIDHI CREDIT COOPERATIVE FEDERATION LIMITED, Rep. by the Managing Director VIDYASAGAR REDDY GOPIDI, S/o- VENKATRAM REDDY GOPIDI, Aged about 63 years, Occupation- Service, R/o- 5th Floor Heritage Office Complex, Hill Fort Road, Adarsh Nagar Hyderabad 500004 Telangana, India. PAN- AAHAS5032N, Assessment Year- 2018-19

...PETITIONER

AND

1. The Income Tax Officer, Ward 5(1), Hyderabad I T TOWER, AC Guards, Masab Tank, Telangana,
2. The Principal Chief Commissioner of Income Tax, Telangana and A.P, Hyderabad, IT Towers, AC Guards, Masab Tank, Hyderabad 500028, Telangana.
3. The Central Board of Direct Taxes, Represented by its Chairman, Department of Revenue, Ministry of Finance, Government of India, Secretariat Buildings, New Delhi - 110 001.
4. The National Faceless Assessment Center, Income Tax Department, New Delhi.
5. The Union of India, Represented by its Secretary to the Government, Department of Revenue, Ministry of Finance, New Delhi -110 001.

...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 an appropriate .writ, order or direction more particularly one in the nature of Writ of Mandamus, declaring the order passed by the Income Tax Authorities (National Faceless E-Assessment Centre) completed the assessment U/S 147 r.w.s 144 of the Income-tax Act Date of 23-03-2024, DIN ITBA /AST/S/147/202324/1063238587(1) for the Assessment Year 2018-19 determining the total income of Rs. 3,94,73,637/-as arbitrary, illegal, bad in law. without jurisdiction, void-ab-initio, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India and Sec. 148A of the Income Tax Act, 1961, and consequently set aside the same in the interests of justice.

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 suspend the order Under section 147 r.w.s 144 of the Income-tax Act Date of 23-03-2024, DIN ITBA/AST/S/147/2023-24/1063238587(1) for the Assessment Year 2018-19 determining the total income of Rs. 3,94,73,637/- and Demand notice u/s 156 of the Income Tax act 1961, vide DIN & Notice No- ITBA/AST/S/ 156/202324/1063238710 (1) Dt- 23-03-2024 for the assessment year 2018-19 pending disposal of the above Writ Petition.

Counsel for the Petitioner: SRI D.V.PUSHPA VARDHAN, REP. FOR SRI THANNERU CHAITANYA KUMAR

Counsel for the Respondent No.1 to 4: Ms. SAPNA REDDY, Sr. SC FOR IT

Counsel for the Respondent No.5: DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 25919 OF 2025

Between:

P.Thirumala Rao, S/o Sri P.Gyaneshwar Rao, Aged about 48 yrs, Occ Advocate, R/o Sri Aadhya Nilaya, Plot no.88, Shiv Puri Colony, Nagole, Hyderabad, Telangana 500 068.

...PETITIONER

AND

1. Union of India, Rep by its Secretary, Ministry of Finance, (Department of Revenue), Sansad Marg, New Delhi, 110001.
2. The Principal Chief Commissioner of Income Tax, Income Tax Towers, Masab Tank, Hyderabad, Telangana 500004
3. The Income Tax Officer, Ward 4(1), Hyderabad, Income Tax Department, Income Tax Towers, Masab Tank, Hyderabad, Telangana - 500004

...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 more particularly one in the nature of writ of mandamus

a) declaring the Assessment Order DT 12.02.2025 passed by the 3rd respondent under Section 147 R/w Section 144 R/w Section 144B of the Act and the preceding proceedings initiated by 3rd respondent under Section 148A of the Income Tax Act after a long lapse of 7 ½ years, and passing of order DT 10.04.2023 for reopening of assessment for the AY 2016-2017 under Section 148A(d) and issuing the show cause notice DT 03.03.2023 by the 3rd respondent under Section 148A(b) of the Income Tax Act and also the consequential penalty proceedings initiated under Section 271(1)(c) and Section 271F of the Act, and the issuing of demand notices DT 12.02.2025 and DT 18.08.2025 as arbitrary, illegal and wholly without jurisdiction and for being in gross violation of Section 149(b) and Section 151(ii) of the Income Tax Act and also for being in gross violation of

principles of natural justice and rule of law for depriving the petitioner of personal service of notice and depriving the petitioner of personal hearing, and

b) to consequently quash/set aside the impugned Assessment Order DT 12.02.2025, and the order DT 10.04.2023 for reopening of assessment for the AY 2016-2017 passed by 3rd respondent under Section 148A(d) and the show cause notice DT 03.03.2023 issued by the 3rd respondent under Section 148A(b) of the Income Tax Act and also the consequential penalty proceedings initiated under Section 271(1)(c) and Section 271F of the Act, and the demand notices DT 12.02.2025 and DT 18.08.2025.

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 stay all further proceedings pursuant to the impugned Assessment Order DT: 12.02.2025, and the order DT: 10.04.2023 for reopening of assessment for the AY 2016-2017 passed by 3rd respondent under Section 148A(d) and the consequential penalty proceedings initiated under Section 271(1)(c) and Section 271F of the Act, and the demand notices DT: 12.02.2025 and DT: 18.08.2025.

Counsel for the Petitioner: Ms. HEMA JAISWAL

Counsel for the Respondent No.1: SRI KALVALA SANJEEV, SC FOR CENTRAL GOVT

Counsel for the Respondent No.2 & 3: Ms. B.SAPNA REDDY, Sr. SC FOR IT

WRIT PETITION NO: 25947 OF 2025

Between:

ASGER IQBAL KHALIDI, S/o. ALI IQBAL KHALIDI Aged about 58 years, Occupation- Business, R/o- 16-10-273/1/1/A/1 Arzoo, Race Course Road Old Malakpet Hyderabad 500036 Telangana, India PAN-JACPK6480B, Assessment Year- 2020-21

...PETITIONER

AND

1. Assessment Unit, National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi - 110 003.

2. The Income Tax Officer, Ward 6(1), Hyderabad/ IT TOWER, AC Guards, Masab Tank, Hyderabad, Telangana, 500004
3. Union of India, Represent by Secretary Ministry of Finance North Block, New Delhi-110 001

...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 an appropriate writ, order or direction more particularly one in the nature of WRIT OF MANDAMUS holding that the notice issued (JAO) by 3rd Respondent under section 148 Dated- 12.03.2024 vide DIN No- ITBA/AST/S/148 1/2023-24/1062498363(1)for the Assessment Year 2020-21and the consequential order passed by the 1st respondent u/s. 147r.w.s 144 read with section 144Bof the Income-tax Act Date of Order 05.02.2025, DIN- ITBA/AST/S/147/2024-25/1072934017(1)for the Assessment Year 2020-21, as arbitrary, illegal, bad in law, void ab initio, violation of principles of natural justice apart from violation of Articles 14, 19 (1)(g) and 265 of constitution of India apart from being violative of provisions of section 148A and section 149 of the Act and also contrary to the circular issued by CBDT and provisions of section 151A of the Act, and consequently set aside the order passed by 1st Respondent u/s. 147r.w.s 144 read with section 144B of the Income-tax Act Date of Order 05.02.2025, DIN-ITBA/AST/S/147/2024-25/1072934017(1) for the Assessment Year 2020-21and all consequential proceedings pursuant thereto.

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 stay all further proceedings, including any recovery, pursuant to the order passed by the 1St Respondent u/s. 147r.w.s 144 read with section 144Bof the Income-tax Act Date of Order 05.02.2025, DIN: ITBA/AST/S/147/2024-25/1072934017(1) for the Assessment Year 2020-21andstay of Demand notice under section 156 Dated: 05.02.2025 vide DIN No:ITBA/AST/S/156/2024-25/1072934118(1) for the Assessment Year 2020-21.

Counsel for the Petitioner: SRI D.V.PUSHPA VARDHAN, REP. FOR SRI THANNERU CHAITANYA KUMAR

Counsel for the Respondent No.1 & 2: Ms. B.SAPNA REDDY, Sr. SC FOR IT

Counsel for the Respondent No.3: DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 26018 OF 2025

Between:

Global Homes and Heights LLP, Rep by Managing/Designated Partner - Dr. Satchidananda Rao Mechineni, H. No 6-9-30, Unit No.302, A2A Central, Above D-Mart, Opp IDPL Colony, Balanagar, Medchal Malkajgiri, Hyderabad, Telangana, 500037.

...PETITIONER

AND

1. The Assistant Commissioner of Income Tax, Circle 9(1), Hyderabad, I T Tower, AC Guards, Masab Tank, Hyderabad, Telangana-500004.
2. The Joint Commissioner of Income Tax, Range 9, Hyderabad, I T Tower, AC Guards, Masab Tank, Hyderabad, Telangana-500004.

...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 an appropriate writ order or direction more particularly one in the nature of Writ of Mandamus, declaring the order passed u/s 148A(3) bearing DIN No. ITBA/AST/F/148A/2025-26/1077290248(1), dt.20.06.2025 and notice u/s 148 dt.20.06.2025 vide DIN ITBA/AST/S/148_1/2025-26/1077292099(1) issued by the JAO(1st respondent) instead of Faceless Assessing Officer(FAO) for A.Y. 2021-22, as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural Justice.

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 stay all further proceedings pursuant to the notice u/s 148 dt.20.06.2025 vide DIN No. ITBA/AST/5/148_1/2025-26/1077292099(1) issued by the JAO(1st respondent) instead of Faceless Assessing Officer(FAO) for A.Y. 2021-22.

Counsel for the Petitioner: SRI DUNDU MANMOHAN

Counsel for the Respondents: SRI K.SUDHAKAR REDDY, Sr. SC FOR IT

WRIT PETITION NO: 26034 OF 2025

Between:

Global Homes and Heights LLP, Rep by Managing/Designated Partner - Dr. Satchidananda Rao Mechineni, H. No 6-9-30, Unit No.302, A2A Central, Above D-Mart, Opp IDPL Colony, Balanagar, Medchal Malkajgiri, Hyderabad, Telangana, 500037.

...PETITIONER

AND

1. The Assistant Commissioner of Income Tax, Circle 9(1), Hyderabad, I T Tower, AC Guards, Masab Tank, Hyderabad, Telangana-500004.
2. The Joint Commissioner of Income Tax, Range 9, Hyderabad, I T Tower, AC Guards, Masab Tank, Hyderabad, Telangana-500004.

...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 an appropriate writ order or direction more particularly one in the nature of Writ of Mandamus, declaring the order passed u/s 148A(3) bearing DIN No. ITBA/AST/F/148A/2025-26/1077289796(1), dt.20/06/2025 and notice u/s 148 dt.20/06/2025 vide DIN No. ITBA/AST/S/148-1/2025-26/1077292430(1) issued by the JA0(1st respondent) instead of Faceless Assessing Officer(FAO) for A.Y. 2020-21, as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural Justice.

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 stay all further proceedings pursuant to the notice u/s 148 dt.20/06/2025 vide DIN No. ITBA/AST/S/148-1/2025-26/1077292430(1) issued by the JAO(1st respondent) instead of Faceless Assessing Officer(FAO) for A.Y. 2020-21.

Counsel for the Petitioner: SRI DUNDU MANMOHAN

Counsel for the Respondents: SRI K.SUDHAKAR REDDY, Sr. SC FOR IT

WRIT PETITION NO: 26055 OF 2025

Between:

MOHAMMED ABDUL MUJEEB, S/o. MOHAMMED ABDUL MAJEED Aged about 41 years, Occupation. Business, R/o. 18-7-426/10 Nasheman Nagar, Talabkatta Hyderabad-500002 Telangana, India PAN.ATUPM7880K, Assessment Year. 2020-21

...PETITIONER

AND

1. Assessment Unit, National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi - 110 003.
2. The Assistant Commissioner of Income Tax, Circle9(1), Hyderabad/ I T Tower, Ac Guards, Masab Tank, Hyderabad-500004 Telangana
3. Union of India, Represent by Secretary, Ministry of Finance, North Block, New Delhi-110 001

...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 an appropriate writ, order or direction more particularly one in the nature of WRIT OF MANDAMUS holding that the notice issued (JAO) by 2nd Respondent under section 148 Dated. 30.03.2024 vide DIN No. ITBA/AST/S/148_1/2023-24/1063719372(1)for the Assessment Year 2020-21and the consequential order passed by the 1st respondent u/s. 147 r.w.s 144 read with section 144B of the Income-tax Act Date of Order 08.01.2025, DIN. ITBA/AST/S/147/2024-25/1072005073(1)for the Assessment Year 2020-21, as arbitrary, illegal, bad in law. void ab initio, violation of principles of natural justice apart from violation of Articles 14, 19 (1)(g) and 265 of constitution of India apart from being violative of provisions of section 148A and section 149 of the Act and also contrary to the circular issued by CBDT and provisions of section 151A of the Act, and consequently set aside the order passed by 1st Respondent u/s. 147 r.w.s 144 read with section 144B of the Income-tax Act Date of Order 08.01.2025, DIN. ITBA/AST/S/147/2024-25/1072005073(1) for the Assessment Year 2020-21and all consequential proceedings pursuant thereto.

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 stay all further proceedings, including any recovery, pursuant to the order passed by the 1st Respondent u/s147 r.w.s 144 read with section 144Bof the Income-tax Act Date of Order 08.01.2025, DIN. ITBA/AST/S/147/2024-25/1072005073(1)for the Assessment Year 2020-21andstay of Demand notice under section 156 Dated. 08.01.2025 vide DIN No.ITBA/AST/S/156/2024-25/1072005483(1) for the Assessment Year 2020-21.

Counsel for the Petitioner: SRI D.V.PUSHPA VARDHAN, REP. FOR SRI THANNERU CHAITANYA KUMAR

Counsel for the Respondent No.1 & 2: Ms. B.SAPNA REDDY, Sr. SC FOR IT

Counsel for the Respondent No.3: DEPUTY SOLICITOR GENERAL OF INDIA

WRIT PETITION NO: 26097 OF 2025

Between:

Sri Rajesh Babu Sugandhi, S/o Sri Madan Lal Sugandhi, Aged about 56 years, Occupation Business, 22-6-19313, Pathergatti, Hyderabad - 500002.

...PETITIONER

AND

The Income Tax Officer, Ward - 9(1), I.T. Towers, A.C. Guards, Masabtank, Hyderabad - 500004.

...RESPONDENT

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 pass an order or direction, especially one in the nature of WRIT OF MANDAMUS holding that the order passed by Respondent uls.148A(3) of the Act, dt.26/06/2025 with DIN and Notice No ITBA/AST/F/148A/2025-26/1077850697(1) and the notice dated 26/06/2025 issued under section 148 of the Act with DIN and Notice No ITBA/AST/S/148_1/2025-26/1077856871(1) for the assessment year 2020-21, as being illegal, arbitrary and passed in gross violation of principles of natural justice without application of mind, and consequently set aside the same.

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 suspend the operation of the notice issued by the Respondent u/s.148 of the Act, dt.26.06.2025 for the assessment year 2020-21 with DIN and Notice No.ITBA/AST/S/148_1/2025-26/1077856871(1) and all consequential proceedings thereto.

Counsel for the Petitioner: SRI A.V.RAGHU RAM

Counsel for the Respondents: SRI K.SUDHAKAR REDDY, Sr. SC FOR IT

WRIT PETITION NO: 26105 OF 2025

Between:

BHOOPAL REDDY ELLA, S/o. MALLAREDDY Aged about 71 years, Occupation Business,R/o 4-1-77/1 Flat No 105 Surya Towers A Block, Snehapuri Colony Road 2 Nacharam Hmt Nagar Hyderabad 500076 Telangana, India PAN: ABRPE1683K, Assessment Year 2018-19

...PETITIONER

AND

1. Assessment Unit, National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi 110 003.
2. The Income Tax Officer, Ward 15(1), Hyderabad/ IT TOWER, AC Guards, Masab Tank, Hyderabad-500004, Telangana
3. Union of India, Represent by Secretary Ministry of Finance North Block, New Delhi-110 001

...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 an appropriate writ, order or direction more particularly one in the nature of WRIT OF MANDAMUS holding that the notice issued (JAO) by - 2nd Respondent under section 148 Dated 26/04/2022 vide DIN No ITBA/AST/S/148_1/2022-23/1042860666(1) for the Assessment Year 2018-19 and the consequential order passed by the 1st respondent u/s. 147 read with section 144B of the Income-tax Act Date of Order 23/02/2024, DIN ITBA/AST/S/147/2023 -24/1061379037(1) for the Assessment Year 2018-19, as

arbitrary, illegal, bad in law, void ab initio, violation of principles of natural justice apart from violation of Articles 14, 19 (1)(g) and 265 of constitution of India apart from being violative of provisions of section 148A and section 149 of the Act and also contrary to the circular issued by CBDT and provisions of section 151A of the Act, and consequently set aside the order passed by 1st Respondent u/s. 147 read with section 144B of the Income-tax Act Date of Order 23/02/2024, DIN ITBA/AST/S/147/2023- 24/1061379037(1) for the Assessment Year 2018-19 and all consequential proceedings pursuant there to.

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 stay all further proceedings, including any recovery, pursuant to the order passed by the 1st Respondent u/s. 147 read with section 144B of the Income-tax Act Date of Order 23.02.2024, DIN: ITBA/AST/S/147/2023- 24/1061379037(1) for the Assessment Year 2018-19 and stay of Demand notice under section 156 Dated 23.02.2024 vide DIN No: ITBA/AST/S/156/2023-24/1061379148(l) for the Assessment Year 2018-19.

Counsel for the Petitioner: SRI D.V.PUSHPA VARDHAN, REP. FOR SRI THANNERU CHAITANYA KUMAR

Counsel for the Respondent No.1 & 2: SRI K.SUDHAKAR REDDY, Sr. SC FOR IT

Counsel for the Respondent No.3: DEPUTY SOLICITOR GENERAL OF INDIA

WRIT PETITION NO: 26107 OF 2025

Between:

Mr. Vishwanatham Tatipally, S/o. Late Mr. Tatipally Rajaiah, aged 76 years, Occ. Business, H. No. 7-10-937/1, Saraswathi Complex, Station Road, Lane Opposite Government Hospital, Nizamabad - 503001, Telangana.

...PETITIONER

AND

1. The Assistant Commissioner of Income Tax, Central Circle-1(4), Hyderabad, Aayakar Bhawan, Opposite LB Stadium, Basheer Bagh, Hyderabad - 500 004,Telangana

2. The Additional Commissioner of Income Tax, Central Range -1, Hyderabad, Aayakar Bhawan, Opposite LB Stadium. Basheer Bagh, Hyderabad - 500 004,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 or any other appropriate Writ, Order or Direction, declaring that

a. the order passed u/s 148A(3) of the Income Tax Act, 1961, dated 25/06/2025, bearing DIN and Notice No. ITBA/AST/F/148A/2025-26/1077798498(1), by the 1st Respondent, for the Assessment Year 2019 - 20

b. the notice issued u/s 148 of the Income Tax Act, 1961, dated 25.06.2025, bearing DIN and Notice No. ITBA/AST/S/148 1/2025-26/1077799014(1), by the 1st Respondent, for the Assessment Year 2019 – 20;

as arbitrary, illegal, bad in law, void-ab-initio, violative of the principles of natural justice, apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India and Sec 148A of the Income Tax Act, 1961, and to consequently set aside the same in the interests of justice.

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 stay all further proceedings, including any recovery, pursuant to the notice issued u/s 148 of the Income Tax Act, 1961, dated 25.06.2025, bearing DIN and Notice No. ITBA/AST/S/148_1/2025-26/1077799014(1), by the 1st Respondent, for the Assessment Year 2019 - 20 pending disposal of the above Writ Petition.

Counsel for the Petitioner: SRI A.V.A.SIVA KARTIKEYA

Counsel for the Respondents: SRI N.PRAVEEN REDDY, Sr. SC FOR IT

WRIT PETITION NO: 26159 OF 2025

Between:

Krushna Prasad Surapaneni, S/o Venkata Ramayya, Aged about 65 years, Occupation. Agriculturalist R/o. H. No. 45, Vemsoor, Vemsoor, Khammam District, Telangana-507164

...PETITIONER

AND

1. The Income Tax officer, Ward-1 Khammam.
2. Principal Commissioner of Income Tax-4, Hyderabad, Income Tax Towers, AC Guards, Masab Tank, Hyderabad-500004.
3. The Assessment Unit, Income Tax Department, National Faceless Assessment Centre, Room No 401, 2nd Floor E Ramp Jawaharlal Nehru Stadium, Delhi 110003.

...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, more particularly one in the nature of Writ of Mandamus, declaring the Assessment Order dt. 04.02.2025 passed by the 3rd respondent u/s 147 r.w.s 144/144B of the Income-tax Act for A.Y. 2020-21 vide DIN No. ITBA/AST/S/147/2024-25/1072886333(1) which is passed as a consequence of the order passed u/s 148A(d) dt.29.03.2024 vide DIN No. ITBA/AST/F/148A/ 2023-24/1063590082(1) and the notice u/s 148 dt.29.03.2024 vide DIN No. ITBA/AST/S/148-1/2023-24/1063656218(1), issued by the 1st respondent/JAG instead of 3rd respondent/FAO, as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural Justice.

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 stay all further proceedings pursuant to the Assessment Order dt. 04.02.2025 passed by the 3rd respondent u/s 147 r.w.s 144/144B of the Income-tax Act for A.Y. 2020-21 vide DIN No. ITBA/AST/S/147/2024- 25/1072886333(1).

Counsel for the Petitioner: Ms. N.ARTHI

Counsel for the Respondents: SRI K.SUDHAKAR REDDY, Sr. SC FOR IT

WRIT PETITION NO: 26181 OF 2025

Between:

Sri Adla Surender Reddy, S/o. Sri Adla Pratap Reddy, Aged about 60 years, Occupation Private Service, 2-2-1075/15/A, Bagh Amberpet, Hyderabad - 500013.

...PETITIONER

AND

1. Assessment Unit, National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi -110 003.
2. The Income Tax Officer, Ward - 4(1), I.T. Towers, A.C. Guards, Masabtank, Hyderabad - 500004

...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 pass an order or direction, especially one in the nature of WRIT OF MANDAMUS holding that the notice dated 16.03.2024 issued by 2nd Respondent under section 148 of the Act with DIN and Notice No.ITBA/AST/S/148_1/2023-24/1062752866(1) as being without jurisdiction, arbitrary, illegal, bad in law, void ab initio, apart from being violative of provisions of section 148A and section 149 of the Act and also contrary to the circular issued by CBDT and provisions of section 151A of the Act, and consequently set aside the notice under section 148 dated16.03.2024 and the assessment order passed by 1St Respondent for asst. year 2017-18 under section 147 r.w.s 144B of the Act, dt.05.03.2025.

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 stay all pending penalty proceedings including stay of collection of tax demand raised by 1st Respondent for the Ay.2017-18.

Counsel for the Petitioner: SRI A.V.RAGHU RAM

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

WRIT PETITION NO: 26317 OF 2025

Between:

Mytrah Energy (India) Private Limited, 8-2-326/ A/2/ A, 1st Floor, Road No. 3, Banjara Hills, Hyderabad - 500034, Telangana, India. Represented by its Authorized Signatory Mr. Krishna Rachuri son of Prabhakar Rachuri Aged about 45 years Office at. 8-2-326/ A/2/ A, 1st Floor, Road No. 3, Banjara Hills, Hyderabad - 500034, Telangana, India

...PETITIONER

AND

1. Union of India, Through its secretary, Ministry of Finance, Income Tax Department, Rep. by its Commissioner
2. Assistant Commissioner of Income Tax, Central Circle, Central Circle - 3(1), Aayakar Bhawan, Opposite LB Stadium, Basheerbagh, Hyderabad - 500004, Telangana
3. Addl./Joint Commissioner Income Tax Range-3, I.T. Towers, A.C. Guards, Lakdikapul, Hyderabad Telangana-500028
4. Principal Commissioner of Income Tax Range-3, I.T. Towers, A.C. Guards, Lakdikapul, Hyerabad Telangana-500028

...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 or an order or a direction, more particularly a writ in the nature of Mandamus,

i. Declaring the actions of the Respondents in issuing i)) Letter for Show Cause Notice for Proceedings U/s. 148A of the Income-Tax Act, 1961 dated 10.03.2025 having Document No. (DIN) ITBA/AST/s/91/2024-25/1074304547(1) (Impugned Intimation Letter), ii) Notice issued by Respondent No. 2 dated 11.03.2025 under Sub-Section (1) of Section 148A of the Income-Tax Act, 1961 bearing DIN and Notice No. ITBA/ AST/ F/148A(SCN)-1/ 2024-25/ 1074365707(1) (Impugned Notice dated 11.03.2025), iii) the Order passed by the Respondent No. 2 dated 29.05.2025 under Sub-Section (3) of Section 148A of the Act bearing DIN and Notice No. ITBA/ AST/ F/ 148A/ 2025-26/1076537689(1) (Impugned Order) and iii) Notice issued by the Respondent No. 2 dated 29.05.2025 under Section 148 of the Income Tax Act, 1961 vide Notice bearing DIN and Notice No. ITBA/ AST/S/148-1/2025-26/1076537899(1)

(Impugned Notice dated 29.05.2025), and taking consequential steps by seeking to reopen the assessment of the Petitioner for the AY 2020-21 as being in contravention of the provisions of the Income Tax Act, 1961, Scheme framed by the Central Board of Direct Taxes (CBDT) dated 29.03.2022 vide Notification S.O No. 1466 (E) as being without jurisdiction, arbitrary, illegal, unconstitutional, and in violation of settled principles of law and consequently,

ii. Set aside the Letter for Show Cause Notice for Proceedings U/s. 148A of the Income-Tax Act, 1961 issued Respondent No. 2 dated 10.03.2025 bearing Document No. (DIN) ITBA/ AST/ s/ 91/ 2024-25/1074304547(1),

iii. Set aside the Notice issued by Respondent No. 2 under Sub-Section (1) of Section 148A of the Income-Tax Act, 1961 dated 11.03.2025 bearing DIN and Notice No. ITBA/AST/F/148A(SCN)_1/2024-25/1074365707(1),

iv. Set aside the Order passed by the Respondent No. 2 under Sub-Section (3) of Section 148A of the Income Tax Act, 1961 dated 29.05.2025 bearing DIN and Notice No.ITBA/AST/F/148A/2025-26/1076537689(1)

v. Set aside the Notice issued by the Respondent No. 2 under Section 148 of the Income Tax Act, 1961 dated 29.05.2025 bearing DIN and Notice No. ITBA/AST/S/148-1/2025-26/1076537899(1).

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 stay all further proceedings initiated in pursuance of the Notice issued by the Respondent No. 2 under Section 148 of the Income Tax Act, 1961 dated 29.05.2025 bearing DIN and Notice No.ITBA/AST/S/148-1/2025-26/1076537899(1) with regard to assessment/reassessment pertaining to Financial Year 2019-20 and Assessment Year 2020-2021 pending disposal of the writ petition.

Counsel for the Petitioner: SRI YASH JAIN, REP. FOR SRI M.PRANAV

Counsel for the Respondent No.1: DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.2 to 4: SRI N.PRAVEEN REDDY, Sr. SC FOR IT

WRIT PETITION NO: 26323 OF 2025

Between:

Medicare Environmental Management Private Limited, 13th Floor, Ramky Grandiose, Ramky Towers, Gachibowli Hyderabad, Telangana 500032 PAN AACCM4008R Represented by its Director Mr. Rajesh Bamaniya, S/o. Chunilal Mohanlal Bamaniya

...PETITIONER

AND

The Deputy/Assistant Commissioner of Income Tax, Circle 5(1), IT Towers, A.C. Guards, Masab Tank, Hyderabad -500004

...RESPONDENT

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, more particularly in the nature of a Writ of Certiorari to quash the Impugned Order passed under section 148A(3) of the Act dated 28.06.2025 (filed as Exhibit P2) in DIN and Notice No. ITBA/AST/F/148A/2025 -26/1077952989(1) by the Respondent and impugned notice issued under section 148 of the Act dated 28.06.2025 (filed as Exhibit P3) in DIN and Notice No. ITBA/AST/S/148 1/2025-26/1077960788(1) by the Respondent for the Assessment Year 2019-20 in PAN AACCM4008R.

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 grant stay of all further proceedings and filing of Return of Income pursuant to the Impugned Order passed under section 148A(3) of the Act dated 28.06.2025 (filed as Exhibit P2) in DIN and Notice No. ITBA/AST/F/148A/2025- 26/1077952989(1) by the Respondent and impugned notice issued under section 148 of the Act dated 28.06.2025 (filed as Exhibit P3) in DIN and Notice No. ITBA/AST/S/148 1/2025-26/1077960788(1) by the Respondent for the Assessment Year 2019-20 in PAN:AACCM4008R, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI S.P.CHIDAMBARAM, REP. FOR SRI M.NAGA DEEPAK

Counsel for the Respondent: SRI K.SUDHAKAR REDDY, Sr. SC FOR IT

WRIT PETITION NO: 26430 OF 2025

Between:

M/s Sreekanth Trading Private Limited, D. No. 8-3-833/188, Plot No.188, Ground Floor, Phase 11, Kamalapuri Colony, Hyderabad - 500 073, Telangana, Represented by its Authorised Signatory, Ms. S. Aravinda Rani, D/o. Mr. S.P.Y. Reddy

...PETITIONER

AND

1. Assessment Unit, Income Tax Department, National e-Assessment Center, New Delhi, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi - 110 003.
2. The Assistant Commissioner of Income Tax, Ward 3(1), Hyderabad, Signature Towers. Sy.No. 6(P) of Kondapur, Sy.No. 37(P) of Kothaguda, Opp. Botanical Gardens, Serlingampally Mandal, Ranga Reddy District, Hyderabad.
3. The Principal Chief Commissioner of Income Tax, AP and Telangana, Aayakar Bhvan, Oppist LB Stadium, Basheerbagh, 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 of Mandamus or any other appropriate Writ, Order or Direction, declaring that the order passed by the 1st Respondent, u/s 147 r/w Sec. 144 r/w Sec. 144B of the Income Tax Act, 1961, dated. 08.02.2024, bearing DIN No. ITBA/AST/S/147/2023-24/1060658011(1), for the Assessment Year 2016 - 17, as arbitrary, illegal, bad in law, void-ab-initio, violative of the principles of natural justice, apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India and Sec 148A of the Income Tax Act, 1961, and to consequently set aside the same in the interests of justice.

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 stay all further proceedings, including any recovery, pursuant to the order passed by the 1st Respondent, u/s 147 r/w Sec. 144 r/w Sec. 144B of the Income Tax Act, 1961, dated 08.02.2024, bearing DIN No. ITBA/AST/S/147/2023-

24/1060658011(1), for the Assessment Year 2016 - 17, pending disposal of the above Writ Petition.

Counsel for the Petitioner: SRI A.V.A.SIVA KARTIKEYA

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

WRIT PETITION NO: 26496 OF 2025

Between:

Bharadwaj Pedduri, S/o. Sridhar Pedduri Aged about 32 years Occupation Business H No. 2-2-18/15/D Shivas Residency, APT 202, DD Colony, Shivam Road, Hyderabad, Telangana, India - 500013

...PETITIONER

AND

1. Union of India, Ministry of Finance, Income Tax Department, New Delhi - 100 011
2. The Office of Commissioner, Income Tax Department, Ministry of Finance, Government of India, New Delhi - 100 011.
3. Office of the Income Tax Officer, Ward 11(1), Hyderabad Signature Towers , Sy No. 6(P) of Kondapur, Sy. 37(P) of Kothaguda, Opp Botanical Gardens, Serilingampally (M), RR District, Hyderabad, Telangana - 500084
4. The National Faceless Assessment Center, Income Tax Department, Ministry of Finance, Government of India, New Delhi - 100 011.

...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 or direction or order more particularly in the nature of a writ of certiorari calling for the records and quashing the (i) Impugned Order dated 16.06.2025 bearing DIN and Notice No.ITBA/AST/F/148A/2025-26/ 1077063906(1) for the Assessment Year 2021 - 22, issued under Section 148A(3) of the Income Tax Act, 1961 and (ii) Impugned Notice dated 17.06.2025bearing DIN and Notice No. ITBA/AST/S/148_1/2025-26/1077123095(1) for the Assessment Year 2021 - 22, issued under Section 148 of the Income Tax Act, 1961. as being illegal and in violation of applicable law. and consequently set-aside all consequent/ subsequent notices/orders/penalties and further restrain the Respondents from making any assessment, reassessment or re-computation or otherwise proceeding against the Petitioner on the basis of the aforementioned Impugned Order and Notice dated 16.06.2025 and 17.06.2025.

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 suspend all further proceedings pursuant to the Impugned Notice dated 17.06.2025 bearing DIN and Notice No. ITBA/AST/S/148_1/2025-26/1077123095(1)for the Assessment Year 2021 - 22, issued under Section 148 of the Income Tax Act, 1961 including all consequent/ subsequent notices/orders/penalties, in the interest of justice.

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 stay the operation of Impugned Order dated 16.06.2025 bearing DIN and Notice No. ITBA/AST/F/ 148A/2025-26/ 1077063906(1)for the Assessment Year 2021 - 22, issued under Section 148A(3) of the Income Tax Act, 1961 including all consequent/ subsequent notices/orders/penalties, in the interest of justice.

Counsel for the Petitioner: Ms. P.PRANEETHA SRI, REP. FOR SRI SHEETAL SRIKANTH

Counsel for the Respondent No.1 & 2: DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.3 & 4: Ms. B.SAPNA REDDY, Sr. SC FOR IT

WRIT PETITION NO: 26572 OF 2025

Between:

Mr. Mohd Abdul Rasheed, S/o. Mr. Mohd Abdul Nayeem, Aged about 46 years, Occupation. Business, H.No.18-7-312/1/A/20/A, Rangeli Kidhki, Yakutpura, Hyderabad - 500002.

...PETITIONER

AND

1. Assessment Unit, National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi - 110 003.
2. The Income Tax Officer, Ward-16(3), I.T. Towers, A.C. Guards, Masabtank, Hyderabad - 500004.

...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 pass an order or direction, especially one in the nature of WRIT OF MANDAMUS holding that the order passed by 2nd Respondent u/s.148A(d) of the Act, dt.23.04.2024 with DIN and Notice No.ITBA/AST/F/148A/2024-25/1064291736(1) and the notice dated 23.04.2024 issued under section 148 of the Act with DIN and Notice No.ITBA/AST/S/148_1/2024-25/1064292425(1) for the assessment year 2020-21, as being illegal, arbitrary and passed in gross violation of principles of natural justice without application of mind, and consequently set aside the same.

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 stay all further proceedings pursuant to issuance of notice by the 2nd Respondent u/s.148 of the Act, dt.23.04.2024 for the Ay.2020-21 with DIN & Notice No: ITBA/AST/S/148_1/2024-25/1064292425(1).

Counsel for the Petitioner: SRI A.V.RAGHU RAM

Counsel for the Respondents: SRI K.SUDHAKAR REDDY, Sr. SC FOR IT

WRIT PETITION NO: 26580 OF 2025

Between:

Sreenivasa Gandhi Bollineni, S/o B Narasimha Rao,Age 56 years,Occ Goverment servent, Residing at Plot no.596 , Vasanha nagar. Kukatpally, Hyderabad 500085

...PETITIONER

AND

1. Income tax officer Ward 13(1), Hyderabad
2. Additional Commissioner of Income Tax Range-13, Aayakar Bhavan, Basheer Bagh, Hyderabad
3. The Central Board of Direct Taxes, Represented by its Chairman Department of Revenue Ministry of Finance Govt of India Secretariat Buildings New Delhi 110001
4. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi -110 001

...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 particularly one in the nature of a Writ of Mandamus or any other appropriate writ declaring (I) Order bearing DIN and Notice No. ITBA/AST/F/148A/2025- 26/1078030999(1) dated 30.06.2025under Section 148A (3) of the Income Tax Act (IT Act) and consequent Notice dated 30.06.2025 bearing DIN and Notice No ITBA/AST/S/148_1/2025-26/1078031611(1) under Section 148 of the IT Act issued by Respondent No.1 as barred by limitation, without jurisdiction, illegal as it is beyond the scope of notice issued under Section 148 (1) of the IT Act, without authorisation as prescribed under Section 151 of the IT Act, as also illegal on the ground of not being a faceless assessment and contrary to due process of law prescribed under Section 148 of the IT Act, (II) Notice dated 19.03.2025 bearing Notice No. ITBA/AST/F/148A(SCN)1/2024- 25/1074668807(1) for being barred by limitation, without jurisdiction, arbitrary, without authorisation as prescribed under Section 151 of the IT Act and also illegal on the ground of not being a faceless assessment and being contrary to due process of law prescribed under Section 148 of the IT Act.

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 stay Order bearing DIN and Notice No. ITBA/AST/F/148A/2025-26/1078030999(1) dated 30.06.2025 under Section 148A (3) of the Income Tax Act (IT Act) and consequent Notice dated 30.06.2025 bearing DIN and Notice No ITBA/AST/S/148_1/2025-26/1078031611(1) under Section 148 of the IT Act and any coercive steps towards recovery against the Petitioner by the Respondents pursuant to the impugned Orders.

Counsel for the Petitioner: SRI KARAN TALWAR

Counsel for the Respondent No.1 to 3: SRI K.SUDHAKAR REDDY, Sr. SC FOR IT

Counsel for the Respondent No.4: DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 26718 OF 2025

Between:

Chittaluri Venkata Ramarao, s/o. Venkateswarlu, aged 71 years, H.No. 4-12, Near Kranthi Transport, Aswaraopeta, Khammam Dist-507301.

...PETITIONER

AND

1. Union of India, Ministry of Finance, Rep. by The Principal Chief Commissioner of Income Tax, Telangana.
2. The Income Tax Officer, Ward-I, Khammam, 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, order or direction more particularly in the nature of Certiorari declaring impugned Assessment Order and Demand Notice Dt. 22/01/2024 passed by the 2nd Respondent against the Petitioner for the A.Y. 2015-16 vide DIN No. ITBA/AST/S/147/2023 -24/1059995456(1) as illegal, wholly without jurisdiction, violative of natural justice and fundamental rights of the Petitioner under Article 14 and consequently quash the same, restrain the Respondents from further action in pursuance to the impugned assessment order.

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 restrain the Respondents from taking further action in pursuance to the impugned assessment order for the A.Y. 2015-16 DIN No. ITBA/AST/S/147/2023-24/1059995456(1) Dt. 22/01/2024.

Counsel for the Petitioner: SRI E.HARI BABU

Counsel for the Respondent No.1: DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.2: Ms. B.SAPNA REDDY, Sr. SC FOR IT

WRIT PETITION NO: 26847 OF 2025

Between:

Madhavi Gas Agency, 8-1-307 to 327, Vivekanand Nagar, Shaikpet, Golkonda, Hyderabad - 500029. Rep., by its Managing Partner, Sri T. Ramanuja Rao, S/o. Sri T. Krishna Murthy

...PETITIONER

AND

1. Assessment Unit, National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi - 110 003.
2. The Assistant Commissioner of Income Tax, Circle-6(1), I.T. Towers, A.C. Guards, Masabtank, Hyderabad - 500004.

...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 pass an order or direction, especially one in the nature of WRIT OF MANDAMUS holding that the order passed by 2nd Respondent u/s.148A(d) of the Act, dt.16.04.2024 with DIN and Notice No.ITBA/AST/F/148A/2024-25/1064147309(1) and the notice dated 16.04.2024 issued under section 148 of the Act with DIN and Notice No.ITBA/AST/S/148_1/2024-25/1064147350(1) for the assessment year 2017-18, as being illegal, arbitrary and passed in gross violation of principles of natural justice without application of mind, and consequently set aside the same.

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 stay all further proceedings pursuant to issuance of notice by the 2nd Respondent u/s.148 of the Act, dt.16.04.2024 for the Ay.2017-18 with DIN and Notice No. ITBAJAST/S/148 1/2024-25/1064147350(1).

Counsel for the Petitioner: SRI A.V.RAGHU RAM

Counsel for the Respondents: SRI K.SUDHAKAR REDDY, Sr. SC FOR IT

WRIT PETITION NO: 27074 OF 2025

Between:

Sri. RAMAVATH PULYA, S/o. Ramavath Hanuma aged about 47 years, Occ Business, HNO 2-40 Harshaguda, Mankhal P, Maheshwaram, Rangareddy, Telangana -501359. Dist. Rangareddy.

...PETITIONER

AND

1. THE ASSISTANT COMMISSIONER OF INCOME TAX, Circle 8(1), Hyderabad. Signature Towers, Sy.No.6(P) of Kondapur, Sy.37(P) of Kothaguda, Serlingampally(M), Rangarecldy(Dist), Hyderabad - 500084.
2. CHIEF COMMISSIONER OF INCOME TAX, O/o. The Chief Commissioner of Income Tax Signature Towers, Sy.No.6(P) of Kondapur, Sy.37(P) of Kothaguda, Serlingampally(M), Hyderabad -500084.

...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, declaring as illegal, arbitrary, without jurisdiction, bad in law, violative of the principles of natural justice, and contrary to Articles 14, 19, and 265 of the Constitution of India, declaring the notice issued by the Assistant Commissioner, Circle 8(1), Hyderabad, under section 148A(b) dated 01-02-2024, Order under section 148A(d) dated 28.02.2024, Notice under section 148 dated 28.02.2024, Assessment Order passed under section 147 read with section 144 read with section 144B of the Income-tax Act dated 02.01.2025, and Demand Notice under section 156 dated 02.01.2025 For the Year Assessment Year 2017-2018 Quash all the consequential proceedings arising therefrom but not limited to Penalty Proceedings under Sections 270A, 271, or 274 of the Act Recovery Proceedings under Section 220 or any other provision Any notices of demand, attachment proceedings, or garnishee orders initiated or contemplated pursuant to the impugned orders Consequently, set aside all such orders and proceedings in the interest of justice.

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 stay

all further proceedings including any recovery, pursuant to the notice issued by the Assistant Commissioner, Circle 8(1), Hyderabad, under section 148A(b) dated 01-02-2024, Order under section 148A(d) dated 28.02.2024, Notice under section 148 dated 28.02.2024, Assessment Order passed under section 147 read with section 144 read with section 144B of the Income-tax Act dated 02.01.2025, and Demand Notice under section 156 dated 02.01.2025 For the Year Assessment Year 2017-2018 and Direct the Respondents not to initiate or continue with any recovery or penalty proceedings, including issuance of demand notices, garnishee orders, or attachment of bank accounts, pending final disposal of the above Writ Petition.

Counsel for the Petitioner: SRI GAJANAND CHAKRAVARTHI, REP. FOR SRI UPADHYAY RAGHAVENDER

Counsel for the Respondents: Ms. J.SUNITHA, Sr. SC FOR IT

WRIT PETITION NO: 27123 OF 2025

Between:

Sri Jayalakshmi Automotives Pvt. Ltd., 3-5-436/437/438 Narsapur House, Himayatnagar, Hyderabad - 500014 Represented by its authorized signatory Mr. SK. SHARIF SAHEB S/o. SK. Mastan Saheb Aged about 65 Years, R/o. Flat No. 19, 5th Floor, Revas Arcade, Road No. 16, Panchavati Colony, Manikonda, Hyderabad.

...PETITIONER

AND

1. The National Faceless Assessment Center, Income-tax Department, New Delhi, India
2. Assistant Commissioner of Income Tax, Circle 3(1), Hyderabad, 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, order or direction, more particularly in the nature of writ of mandamus declaring order under Section 148A(d) dated 31-08- 2024 bearing DIN ITBA/AST/F/148A/2024-25/1068213944(1) and the consequent notice dated 31-08-2024 u/s. 148 bearing DIN ITBA/AST/S/148 1/2024-25/1068214978(1), as being void, illegal, arbitrary, without jurisdiction, violate of Article 14 of the Constitution of India and consequently set aside the same.

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 stay all further proceedings pursuant to order under Section 148A(d) dated 31-08-2024 bearing DIN ITBA/AST/F/148A/2024-25/1068213944(1) and the consequent notice dated 31-08-2024 u/s. 148 bearing DIN ITBA/AST/S/148_1/2024 25/1068214978(1).

Counsel for the Petitioner: SRI S.P.CHIDAMBARAM, REP. FOR SRI M.NAGA DEEPAK

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

WRIT PETITION NO: 27125 OF 2025

Between:

Sri Sattaiah Chedurubelli, S/o. Sri Lingaiah, Aged about 42 years, Occupation. Business, New Bodangiparthy, Chandur, Nalgonda - 508244.

...PETITIONER

AND

1. Assessment Unit, National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi - 110 003.
2. The Income Tax Officer, Ward - 1, Income Tax Office, Near Rail Under Bridge, Nalgonda - 508001.

...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 pass an order or direction, especially one in the nature of WRIT OF MANDAMUS holding that the notice dated 31.03.2024 issued by 2nd Respondent under section 148 of the Act with DIN and Notice No.ITBA/AST/S/148_1/2023-24/1063744169(1) as being without jurisdiction, arbitrary, illegal, bad in law, void ab initio, apart from being violative of provisions of section148A and section 149 of the Act and also contrary to the circular issued by CBDT and provisions of section 151A of the Act, and consequently set aside the notice under section 148 dated 31.03.2024, the assessment order passed by 1st Respondent for asst. year

2020-21 under section 147 r.w.s 144B of the Act, dt.21.01.2025 and penalty order passed u/ 271AAAC(1) of the Act, dt.28.07.2025.

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 stay of collection of tax demand raised by 1st Respondent for the Ay.2020-21.

Counsel for the Petitioner: SRI A.V.RAGHU RAM

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

WRIT PETITION NO: 27182 OF 2025

Between:

Sandhya Devi Pandanboina, W/o Cheepurupalli Suresh Aged about 53 years, Occ. Pvt. Employee R/o. 777-1-212/A/62 Sibagh colony, Ameerpet Hyderabad, Telangana, 500016.

...PETITIONER

AND

1. The Union of India, Rep. by its Secretary, Dept. of Revenue, Ministry of Finance Income Tax Department, North block, New Delhi, 110001
2. The Principal Chief Commissioner of Income Tax, AP and TS, 10th floor D-block, IT Towers AC Guard, Hyderabad.
3. The Income Tax Officer, Income Tax Office, Ward 6, Hyderabad.
4. The Assessment Unit, Income Tax Department.

...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, more particularly one in the nature of Writ of Mandamus, by declaring the impugned proceeding dt 8/4/2025 DIN No.ITBA/PNL/F/17/2025-26/1075550102 passed by the Respondent No.4, consequent to the proceedings u/s 148A(b) dt.11.1.2024 passed by the 3rd respondent vide Document Identification No. ITBA/AS/F/17/2023-24/1059633215, the Assessment Order dt. 19/12/2024 passed by the 4th respondent u/s 147 r.w.s 144/144B of the Income-tax Act for A.Y. 2017-2018 vide DIN No. ITBA/AST/S/147/2024-24/1071361175(1) in violation of section 151(A),

consequent to the order passed u/s 148A(b) dt. 10.02.2024 vide DIN No. ITBA/AST/F/148A(SCN)/2023-24/1060755361(1), issued by the 3rd respondent instead of FAO (4th respondent) and all the consequent proceedings including the proceedings under section 270A of Respondent No.4 initiating penalty proceedings as void, illegal, arbitrary, without jurisdiction violative of principles of natural justice and contrary to the Income-tax Act as the same are illegal, arbitrary, unconstitutional and violative of principles of natural justice and direct the respondents to drop the proceedings initiated u/s 148A(b) and all further acts and notices under the Act.

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 stay all further proceedings pursuant to the proceedings dt. 8.4.2025 DIN letter No. ITBA/PNL/F/17/2025-26/1075550102 issued by the Respondent No.4 including the assessment order dt. 19/12/2024 DIN No. ITBA/AST/S/147/2024-24/1071361175(1) pending disposal of the writ petition in the interests of substantial justice, as otherwise the Petitioner would be put to irreparable loss and severe injury, Pending disposal of the above writ petition.

Counsel for the Petitioner: Ms. P.K.KALYANI, REP. FOR SRI GOPALA RAO AMANCHARLA V

Counsel for the Respondent No.1: SRI PULIMAMIDI SHASHIDHAR REDDY, SC FOR CENTRAL GOVT. / DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.2 to 4: Ms. B.SAPNA REDDY, Sr. SC FOR IT

WRIT PETITION NO: 27219 OF 2025

Between:

M/s. MPR Projects Private Limited., 3-6-290/10, Flat No.3B, Doyen Square, Hyderguda, Near Old MLA Quarters, Hyderabad - 500029. Rep., by its Managing Director, Sri M. Prasada Reddy, S/o. Sri M. Ramachandra Reddy

...PETITIONER

AND

1. Assessment Unit, National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi - 110 003.

2. The Income Tax Officer, Ward - 16(3), I.T. Towers, A.C. Guards, Masabtank, Hyderabad - 500004.

...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 pass an order or direction, especially one in the nature of WRIT OF MANDAMUS holding that the notice dated 29.07.2022 issued by 2nd Respondent under section 148 of the Act (with DIN No.ITBA/AST/M/148_1/2022-23/1044306176(1)) as being without jurisdiction, arbitrary, illegal, bad in law, void ab initio, apart from being violative of provisions of section 148A and section 149 of the Act and also contrary to the circular issued by CBDT and provisions of section 151A of the Act, and consequently set aside the notice under section 148 dated 29.07.2022, the assessment order passed by 1st Respondent for asst. year 2017-18 under section 147 r.w.s 144 r.w.s 144B of the Act, dt.29.05.2023 and the penalty order passed uls.270A of the Act, dt.20.03.2024.

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 stay collection of tax and penalty demand raised by 1st Respondent for the Ay.2017-18.

Counsel for the Petitioner: SRI A.V.RAGHU RAM

Counsel for the Respondents: SRI K.SUDHAKAR REDDY, Sr. SC FOR IT

WRIT PETITION NO: 27311 OF 2025

Between:

Mrs.Sunitha Boggarapu, Plot No. B 102, Flat No. 401, Ameya Residency, Madhura Nagar, Sanjeev Reddy Nagar S.O Ameerpet, Hyderabad-500038, Telangana.

...PETITIONER

AND

1. Assessment Unit, Income Tax Department, National e-Assessment Center, Room No.401, 2ndFloor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi-110 003.

2. Income Tax Officer Ward-6(1), IT Towers,AC Guards,Hyderabad, Telangana-500004
3. Principal Chief Commissioner of Income Tax, Andhra Pradesh and Telangana, Hyderabad 10-2-3, Room No.922, 9th Floor, B Block, ITTowers, AC Guards,Hyderabad-500 004.
4. Union of India, rep. by its Secretary, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.

...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 pther appropriate writ, order or direction –

(a) declaring the order passed by 2nd Respondent under Section 148A(d) dated 27.06.2025 and notice under Section 148 of the Income Tax Act, 1961, dated 27.06.2025, for the assessment year 2019-20as being without jurisdiction and contrary to faceless assessment procedure laid down in Section 144Bof the Income Tax Act 1961and consequently,

(b) to set-aside the consequential proceedings for the assessment year 2019-20 as being without Jurisdiction, arbitrary, illegal, bad in law, void-ab-initio, apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India and contrary to faceless assessment procedure laid down in Section 144B of the Income Tax Act 1961,and consequently set-aside the same in the interests of justice.

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 grant stay of all further proceedings, including any recovery, pursuant to the impugned order under Section 148A(d) dated 27.06.2025 and notice under Section 148 dated 27.06.2025 issued by the 2nd Respondent, under Section 147 read with Sections 144 and 144B of the Income Tax Act, 1961for the assessment year 2019-20, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: Ms. AKRUTI AGARWAL

Counsel for the Respondent No.1 to 3: Ms. B.SAPNA REDDY, Sr. SC FOR IT

Counsel for the Respondent No.4: DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 27488 OF 2025

Between:

MURALIKRISHNA VENKAYALAPATI (HUF), S/o. VEERARAGHAVAIAH VANKAYALAPATI Rep.by its Kartha of HUF Aged about 65 years, Occupation. Business, R/o. 8-2-293/174/A/17 Road No. 14, Banjara Hills, Hyderabad Telangana, India PAN.AAHHM3949P, Assessment Year. 2023-24

...PETITIONER

AND

1. Assessment Unit, National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi - 110 003.
2. The Commissioner of Income tax, Central Circle-2(4), Hyderabad/ Aaykar Bhawan, Opposite Lb Stadium, Basheer Bagh, Hyderabad, Hyderabad, Telangana, 500004
3. Union of India, Represent by Secretary Ministry of Finance North Block, New Delhi-110 001

...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 an appropriate writ, order or direction more particularly one in the nature of WRIT OF MANDAMUS holding that the notice issued (JAO) by 2nd Respondent under section 148 Dated. 22.03.2025 vide DIN No. ITBA/AST/S/148/2024- 25/1074882677(1) for the Assessment Year 2023-24 and the consequential order passed by the 1st respondent u/s. 143(3)of the Income-tax Act Date of Order 07.08.2025, DIN. ITBA/AST/M/147/2025-26/1079417779(1)for the Assessment Year 2023-24, as arbitrary, illegal, bad in law, void ab initio, violation of principles of natural justice apart from violation of Articles 14, 19 (1)(g) and 265 of constitution of India apart from being violative of provisions of section 148Aand section 149 of the Act and also contrary to the circular issued by CBDT and provisions of section 151A of the Act, and consequently set aside the order passed by 1st Respondent u/s. 143(3)of the Income-tax Act Date of Order 07.08.2025, DIN. ITBA/AST/M/147/2025-

26/1079417779(1)for the Assessment Year 2020-21 and all consequential proceedings pursuant there to.

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 stay all further proceedings, including any recovery, pursuant to the order passed by the 1st Respondent u/s. 143(3) of the Income-tax Act Date of Order 07.08.2025, DIN. ITBA/AST/M/147/2025-26/1079417779(1) for the Assessment Year 2023-24.

IA NO: 2 OF 2025

Between:

The Commissioner of Income tax, Central Circle-2(4), Hyderabad/ Aaykar Bhawan, Opposite Lb Stadium, Basheer Bagh, Hyderabad, Hyderabad, Telangana, 500004

...PETITIONER/RESPONDENT No.2

AND

1. MURALIKRISHNA VENKAYALAPATI (HUF), S/o. VEERARAGHAVAIAH VANKAYALAPATI Rep.by its Kartha of HUF Aged about 65 years, Occupation. Business, R/o. 8-2-293/174/A/17 Road No. 14, Banjara Hills, Hyderabad Telangana, India PAN.AAHHM3949P, Assessment Year. 2023-24.

...RESPONDENT/PETITIONER

2. The Assessment Unit, National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi - 110 003.
3. Union of India, Represent by Secretary Ministry of Finance North Block, New Delhi-110 001

...RESPONDENTS

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 vacate the interim direction given vide order dated 15.09.2025, in I.A. No. 1 of 2025 in W.P. No. 27488 of 2025.

Counsel for the Petitioner: SRI D.V.PUSHPA VARDHAN, REP. FOR SRI THANNERU CHAITANYA KUMAR

Counsel for the Respondent No.1 & 2: SRI N.PRAVEEN REDDY, Sr. SC FOR IT

Counsel for the Respondent No.3: DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 27585 OF 2025

Between:

MURALIKRISHNA VENKAYALAPATI (HUF), S/o VEERARAGHAVAIAH VANKAYALAPATI Rep.by its Kartha of HUF Aged about 65 years, Occupation Business, R/o 8-2-293/174/A/17 Road No. 14, Banjara Hills, Hyderabad Telangana, India. PAN: AAHHM3949P, Assessment year: 2021-22.

...PETITIONER

AND

1. Assessment Unit, National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi -110 003.
2. The Commissioner of Income tax, Central Circle-2(4), Hyderabad Aaykar Bhawan, Opposite Lb Stadium, Basheer Bagh, Hyderabad, Hyderabad, Telangana, 500004
3. Union of India, Represent by Secretary Ministry of Finance North Block, New Delhi-110 001

...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 an appropriate writ, order or direction more particularly one in the nature of WRIT OF MANDAMUS holding that the notice issued (JAO) by 2ndRespondent under section 148 Dated 22.03.2025 vide DIN No ITBA/AST/S/148/2024-25/1074882675(1) for the Assessment Year 2021-22 and the consequential order passed by the 1st respondent u/s.143(3)of the Income-tax Act Date of Order 07.08.2025, DIN ITBA/AST/M/147/2025-26/1079415511(1) for the Assessment Year 2021-22, as arbitrary, illegal, bad in law, void ab initio, violation of principles of natural justice apart from violation of Articles 14, 19 (1)(g) and 265 of constitution of India apart from being violative of provisions of section 148Aand section 149 of the Act and also contrary to the circular issued by CBDT and provisions of section 151A of the Act, and consequently set aside the order passed by 1st Respondent u/s. 143(3)of the Income-tax Act Date of Order 07.08.2025, DIN: ITBA/AST/M/147/2025- 26/1079415511(1) for the Assessment Year 2021-22and all consequential proceedings pursuant there to.

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 stay all further proceedings, including any recovery, pursuant to theorder passed by the 1st Respondent u/s. 143(3)of the Income-tax Act Date of Order 07.08.2025, DIN ITBA/AST/M/147/2025- 26/1079415511(1)for the Assessment Year 2021- 22.

IA NO: 2 OF 2025

Between:

The Commissioner of Income tax, Central Circle-2(4), Hyderabad Aaykar Bhawan, Opposite Lb Stadium, Basheer Bagh, Hyderabad, Hyderabad, Telangana, 500004

...PETITIONER/RESPONDENT No.2

AND

1. MURALIKRISHNA VENKAYALAPATI (HUF), S/o VEERARAGHAVAIAH VANKAYALAPATI Rep.by its Kartha of HUF Aged about 65 years, Occupation Business, R/o 8-2-293/174/A/17 Road No. 14, Banjara Hills, Hyderabad Telangana, India.PAN: AAHHM3949P, Assessment year: 2021-22.

...RESPONDENT/PETITIONER

2. Assessment Unit, National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi -110 003.
3. Union of India, Represent by Secretary Ministry of Finance North Block, New Delhi-110 001

...RESPONDENTS/RESPONDENT No.1 & 3

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 vacate the interim direction given vide order dated 15.09.2025, in I.A. No. 1 of 2025 in W.P. No. 27585 of 2025.

Counsel for the Petitioner: SRI D.V.PUSHPA VARDHAN, REP. FOR SRI THANNERU CHAITANYA KUMAR

Counsel for the Respondent No.1 & 2: SRI N.PRAVEEN REDDY, Sr. SC FOR IT

Counsel for the Respondent No.3: DEPUTY SOLICITOR GENERAL OF INDIA

WRIT PETITION NO: 27620 OF 2025

Between:

Absolute Built Concept Private Limited, Having office at No. 23 and 24, Sunrise Layout Behind J C Industrial Area, Yalachenahalli Bangaluru 560062, Karnataka, India AAGCA7998A Represented by Mr. Dadi Venkatakrishna Vara Prasad

...PETITIONER

AND

1. Assistant Commissioner Of Income Tax, Central Circle-2(2)Hyderabad Aayakar Bhavan, Shakker Bhavan, Basheerbagh, Hyderabad, Telangana, 500004.
2. The Principal Commissioner of Income Tax II, Hyderabad, Income Tax Towers, AC Guards, Masab Tank, Hyderabad, 500004.
3. The National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Govt. of India, New Delhi.
4. Union of India, Ministry of Finance Rep. by its Secretary, 166-B North Block, New Delhi - 110 001.

...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

(i) Issue a Writ, Order or Direction, more particularly, one, in the nature of Writ of Mandamus, declaring the action of the Respondent No. 2 in passing an Order dated 18/12/2023 u/s. 148A(d), Notice u/s. 148 dated 19/12/2023 calling for income for A.Y. 2022-23 and passing of Assessment Order u/s 147 r/w Section 144 and Section dated 07/03/2025 as illegal, arbitrary, bad in law and violative of Articles 14, 19 and 265 of the Constitution of India,

(ii) Set aside the Order dated 18/12/2023 u/s. 148A(d), Notice u/s. 148 dated 19/12/2023 calling for income for A.Y. 2022-23 and Assessment Order passed u/s 147 r/w Section 144 and Section dated 07/03/2025 and any consequent proceedings as lacking in jurisdiction.

Counsel for the Petitioner: SRI P. SOMA SHEKAR REDDY, REPRESENTING SRI P. SRIKANTH RAO

Counsel for the Respondent No.1 to 3: Ms. J.SUNITHA, Sr. SC FOR IT

Counsel for the Respondent No.4: DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 27631 OF 2025

Between:

Mrs. Jaya Lakshmi Rayasam, 30-647/1 NBH Colony Chandra Giri Colony, Rama Krishna Puram, Ranga Reddy District, Hyderabad, Telangana- 500056.

...PETITIONER

AND

1. Assessment Unit, Income Tax Department, National e-Assessment Center, Room No.401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi-110 003.
2. Income Tax Officer, Ward-8(1), IT Towers, AC Guards, Masab Tank, Hyderabad-500004
3. Principal Chief Commissioner of Income Tax, Andhra Pradesh and Telangana, Hyderabad 10-2-3, Room No.922, 9th Floor, B-Block, ITTowers, AC Guards,Hyderabad-500 004.
4. Union of India, rep. by its Secretary, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.

...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

(a) declaring the order passed by 2nd Respondent under Section 148A(d) dated 23.06.2025 and notice under Section 148 of the Income Tax Act, 1961, dated 23.06.2025, for the assessment year 2019-20 as being without jurisdiction and contrary to faceless assessment procedure laid down in Section 144Bof the Income Tax Act 1961 and consequently

(b) to set-aside the consequential proceedings for the assessment year 2019-20 as being without Jurisdiction, arbitrary, illegal, bad in law, void-ab-initio, apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India and contrary to faceless assessment procedure laid down in Section 144B of the Income Tax Act 1961 and consequently set-aside the same in the interests of justice.

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 grant stay of all further proceedings, including any recovery, pursuant to the impugned order under Section 148A(d) dated 23.06.2025 and notice under Section 148 dated 23.06.2025issued by the 2nd Respondent, under Section 147 read with Sections 144 and144B of the Income Tax Act, 1961for the assessment year 2019-20, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: Ms. AKRUTI AGARWAL

Counsel for the Respondent No.1 to 3: Ms. B.SAPNA REDDY, Sr. SC FOR IT

Counsel for the Respondent No.4: DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 27638 OF 2025

Between:

Sadguru Saai Energies Private Limited, Having office at No.23 and 24 Sunrise Layout, Yelchenahalli Bengaluru 560062 , Karnataka, India AALCS5887R Represented by Mr. Dadi Venkatakrishna Vara Prasad

...PETITIONER

AND

1. Assistant Commissioner Of Income Tax, Central Circle-2(2) Hyderabad Aayakar Bhavan, Shakker Bhavan, Basheerbagh, Hyderabad, Telangana, 500004
2. The Principal Commissioner of Income Tax II, Hyderabad Income Tax Towers, AC Guards, Masab Tank, Hyderabad, 500004
3. The National Faceless Assessment Centre, Income Tax Department Ministry of Finance Govt. of India, New Delhi.
4. Union of India, Ministry of Finance Rep. by its Secretary, 166-B North Block, New Delhi - 110 001.

...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

(i) Issue a Writ, Order or Direction, more particularly, one, in the nature of Writ of Mandamus, declaring the action of the Respondent No. 2 in passing an Order dated 18.12.2023 u/s. 148A(d), Notice u/s. 148 dated 19.12.2023 calling for income for A.Y. 2022-23 and passing of Assessment Order u/s 147 r/w Section 144 and Section dated 19.03.2025 as illegal, arbitrary, bad in law and violative of Articles 14, 19 and 265 of the Constitution of India,

(ii) Set aside the Order dated 18.12.2023 u/s. 148A(d), Notice u/s. 148 dated 19.12.2023 calling for income for A.Y. 2022-23 and Assessment Order passed u/s 147 r/w Section 144 and Section dated 19.03.2025 and any consequent proceedings as lacking in jurisdiction.

Counsel for the Petitioner: SRI P. SOMA SHEKAR REDDY, REPRESENTING SRI P. SRIKANTH RAO

Counsel for the Respondent No.1 to 3: Ms. J.SUNITHA, Sr. SC FOR IT

Counsel for the Respondent No.4: DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 27659 OF 2025

Between:

Mrs.Parvathi Gopireddy, H.No.8-3-988/8, Flat no.202, Age 51 years Sowbhagya Residency, SBH colony, Srinagar colony, Hyderabad 500073, Telangana.

...PETITIONER

AND

1. Assessment Unit, Income Tax Department, National e-Assessment Center, Room No.401, 2ndFloor. E-Ramp, Jawaharlal Nehru Stadium, New Delhi-110 003.
2. Income Tax Officer, Ward-11(1), Signature Towers, Kondapur,Hyderabad-500084
3. Principal Chief Commissioner of Income Tax, Andhra Pradesh and Telangana, Hyderabad 10-2-3, Room No.922, 9th Floor, B Block, IT Towers, AC Guards, Hyderabad-500 004.
4. Union of India, rep. by its Secretary, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.

...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 –

(a) declaring the order passed by 2nd Respondent under Section 148A(d) dated 16.06.2025 and notice under Section 148 of the Income Tax Act. 1961, dated 17.06.2025, for the assessment year 2019-20as being without jurisdiction and contrary to faceless assessment procedure laid down in Section 144Bof the Income Tax Act 1961 and consequently,

(b) to set-aside the consequential proceedings for the assessment year 2019-20 as being without Jurisdiction, arbitrary, illegal, bad in law, void-ab-initio, apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India and contrary to faceless assessment procedure laid down in Section 144B of the Income Tax Act 1961, and consequently set-aside the same in the interests of justice.

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 grant stay of all further proceedings, including any recovery, pursuant to the impugned order under Section 148A(d) dated 16.06.2025 and notice under Section 148 dated 17.06.2025 issued by the 2nd Respondent, under Section 147 read with Sections 144 and144B of the Income Tax Act, 1961for the assessment year 2019-20, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: Ms. AKRUTI AGARWAL

Counsel for the Respondent No.1 to 3: Ms. B.SAPNA REDDY, SR. SC FOR IT

Counsel for the Respondent No.4: DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 27671 OF 2025

Between:

Anji Reddy Palam, S/o. Bodi Reddy Palam age. 37 Years, Add. Plot No. 60, Sarada Nagar, Hayatnagar, Rangareddy Dist Hyderabad - 500070 Telangana

...PETITIONER

AND

1. Assessment Unit, Income Tax Department, National e-Assessment Centre, New Delhi, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi-110003
2. The Income Tax Officer, Ward-9(1), I. T Towers, A.C. Guards, Masab Tank Hyderabad - 500028.
3. The Principal Commissioner of Income Tax-4, I.T Towers, A.C. Guards, Masab Tank, Telangana-500028

...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 order or Direction, declaring that the order passed by the 2nd respondent under section 148(A)(d) of the income tax act 1961 dated 06.04.2023 bearing DIN No. ITBA/AST/F/148A/2023-24/1051898639(1) notice number for the assessment year 2015-16, as arbitrary, illegal, bad in law, void-ab-initio violative of principles of natural justice apart from being violative of article 14,19(1)(g) and 265 of the Constitution of India and section 148A of the income tax Act, 1961 and to consequently set aside the same in the interest of Justice.

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 stay all further proceedings, including any recovery, pursuant to the order passed by the 2nd respondent under section u/s 148A(d) of the Income Tax Act, 1961 dated 06.04.2023 bearing DIN No. ITBA/AST/F/148A/2023-24/1051898639(1) for the assessment year 2019-20, pending disposal of the above Writ petition.

Counsel for the Petitioner: SRI V.V.S.ANKITH

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

WRIT PETITION NO: 27700 OF 2025

Between:

MURALIKRISHNA VENKAYALAPATI (HUF), S/o. VEERARAGHAVAIAH VANKAYALAPATI Rep.by its Kartha of HUF Aged about 65 years, Occupation. Business, R/o. 8-2-293/174/A/17 Road No. 14, Banjara Hills, Hyderabad Telangana, India PAN.AAHHM3949P, Assessment Year. 2022-23

...PETITIONER

AND

1. Assessment Unit, National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi -110 003.
2. The Commissioner of Income tax, Central Circle-2(4), Hyderabad/ Aaykar Bhawan, Opposite Lb Stadium, Basheer Bagh, Hyderabad, Hyderabad, Telangana, 500004
3. Union of India, Represent by Secretary, Ministry of Finance, North Block, New Delhi-110 001

...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 an appropriate writ, order or direction more particularly one in the nature of WRIT OF MANDAMUS holding that the notice issued (JAO) by 2nd Respondent under section 148 Dated. 04/04/2025 vide DIN No. ITBA/AST/S/148/2025-26/1075478556(1) for the Assessment Year 2022-23 and the consequential order passed by the 1st respondent u/s. 143(3)of the Income-tax Act Date of Order 07/08/2025, DIN. ITBA/AST/M/147/2025-26/1079416723(1) for the Assessment Year 2022-23, as arbitrary, illegal, bad in law, void ab initio, violation of principles of natural justice apart from violation of Articles 14, 19 (1)(g) and 265 of constitution of India apart from being violative of provisions of section 148A and section 149 of the Act and also contrary to the circular issued by CBDT and provisions of section 151A of the Act, and consequently set aside the order passed by 1st Respondent u/s. 143(3)of the Income-tax Act Date of Order 07/08/2025, DIN. ITBA/AST/M/147/2025-26/1079416723(1) for the Assessment Year 2022-23and all consequential proceedings pursuant there to.

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 stay all further proceedings, including any recovery, pursuant to the order passed by the 1st Respondent u/s. 143(3)of the Income-tax Act Date of Order 07/08/2025, DIN. ITBA/AST/M/147/2025-26/1079416723(1)for the Assessment Year 2022-23.

IA NO: 2 OF 2025

Between:

The Commissioner of Income tax, Central Circle-2(4), Hyderabad/ Aaykar Bhawan, Opposite Lb Stadium, Basheer Bagh, Hyderabad, Hyderabad, Telangana, 500004

...PETITIONER/RESPONDENT No.2

AND

1. MURALIKRISHNA VENKAYALAPATI (HUF), S/o. VEERARAGHAVAIAH VANKAYALAPATI Rep.by its Kartha of HUF Aged about 65 years, Occupation. Business, R/o. 8-2-293/174/A/17 Road No. 14, Banjara Hills, Hyderabad Telangana, India PAN.AAHHM3949P, Assessment Year. 2022-23.

...RESPONDENT/PETITIONER

2. Assessment Unit, National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi -110 003.
3. Union of India, Represent by Secretary, Ministry of Finance North Block, New Delhi-110 001

...RESPONDENTS/RESPONDENT No.1 & 3

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 vacate the interim direction given vide order dated 16.09.2025, in I.A. No. 1 of 2025 in W.P. No. 27700 of 2025.

Counsel for the Petitioner: SRI D.V.PUSHPA VARDHAN, REP. FOR SRI THANNERU CHAITANYA KUMAR

Counsel for the Respondent No.1 & 2: SRI N.PRAVEEN REDDY, Sr. SC FOR IT

Counsel for the Respondent No.3: DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 27709 OF 2025

Between:

Sadguru Saai Energies Private Limited, Having office at No.23 and 24 Sunrise Layout, Yelchenahalli Bengaluru 560062, Karnataka, India AALCS5887R Represented by Mr. Dadi Venkatakrishna Vara Prasad

...PETITIONER

AND

1. Assistant Commissioner Of Income Tax, Central Circle-2(2)Hyderabad Aayakar Bhavan, Shakker Bhavan, Basheerbagh, Hyderabad, Telangana, 500004

2. The Principal Commissioner of Income Tax II, Hyderabad Income Tax Towers, AC Guards, Masab Tank, Hyderabad, 500004
3. The National Faceless Assessment Centre, Income Tax Department Ministry of Finance Govt. of India, New Delhi.
4. Union of India, Ministry of Finance Rep. by its Secretary, 166-B North Block, New Delhi - 110 001.

...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

(i) Issue a Writ, Order or Direction, more particularly, one, in the nature of Writ of Mandamus, declaring the action of the Respondent No. 2 in passing an Order dated 30.06.2023 u/s. 148A(d), Notice u/s. 148 dated 30.06.2023 calling for income for A.Y. 2020-21 and passing of Assessment Order u/s 147 r/w Section 144 and Section dated 07/03/2025 as illegal, arbitrary, bad in law and violative of Articles 14, 19 and 265 of the Constitution of India

(ii) Set aside the Order dated 30.06.2023 u/s. 148A(d), Notice u/s. 148 dated 30/06/2023 calling for income for A.Y. 2020-21and Assessment Order passed u/s 147 r/w Section 144 and Section dated 07/03/2025 and any consequent proceedings as lacking in jurisdiction.

Counsel for the Petitioner: SRI P. SOMA SHEKAR REDDY, REPRESENTING SRI P. SRIKANTH RAO

Counsel for the Respondent No.1 to 3: Ms. J.SUNITHA, Sr. SC FOR IT

Counsel for the Respondent No.4: DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 27714 OF 2025

Between:

Azeem Ullah Khan, S/o. Ahmed Khan, Age. 72 Years, Add. 15-2-690, Siddiamber Bazar, Nampally, Hyderabad - 500012, Telangana.

...PETITIONER

AND

1. Assessment Unit, Income Tax Department, National e-Assessment Centre, New Delhi, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi-110003.

2. The Assistant Commissioner of Income Tax, Circle-3(1), Botanical Gardens, Signature Towers, Kondapur, Hyderabad, Telangana-500032.
3. Union of India, Rep By its Secretary, Ministry of Finance North Block, New Delhi- 110001

...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 order or Direction, declaring that the order passed by the 2nd respondent under section 148(A)(3) of the income tax act 1961 dated 26/06/2025 bearing DIN No. ITBA/AST/F/148A/2025-26/1077867611(1) notice number for the assessment year 2020-21, as arbitrary, illegal, bad in law, void-ab-initio violative of principles of natural justice apart from being violative of article 14, 19(1)(g) and 265 of the Constitution of India and section 148A of the income tax Act, 1961 and to consequently set aside the same in the interest of Justice.

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 stay all further proceedings including any recovery, pursuant to the order passed by the 2nd respondent under section 148A(d) of the income tax Act,1961 dated 26/06/2025 bearing Din No ITBA/AST/F/148A/2025-26/1077867611(1) for the A.Y 2020-21, pending disposal of the above Writ petition.

Counsel for the Petitioner: SRI V.V.S.ANKITH, REP. FOR SRI A.V.K.SURYAVARA PRASAD

Counsel for the Respondent No.1 & 2: Ms. B.SAPNA REDDY, Sr. SC FOR IT

Counsel for the Respondent No.3: DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 27781 OF 2025

Between:

Mr. Ashok Yadav Keyatam @ Ashok Yadav Khyatham, S/o Mr. Khyatham Venkataiah, aged 51 years, Occ. Business, R/o. 4-28, Narsingi, Rajendra Nagar Mandalam, Puppalaguda, Ranga Reddy District, Hyderabad - 500 081, Telangana.

...PETITIONER

AND

1. Assessment Unit, Income Tax Department, National e-Assessment Center, New Delhi, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi - 110 003.

2. The Assistant Commissioner of Income Tax Officer, Circle 8(1), Hyderabad, Singnature Towers, Sy.No. 6(P) of Kondapur, Sy.No. 37(P) of Kothaguda, Opp. Botanical Gardens, Serlingampally Mandal, Ranga Reddy District - 500 084, Telangana.

3. The Principal Commissioner of Income Tax - 2, Hyderabad, Signature Towers, Sy. No.. 6(P) of Kondapur, Sy. No.. 37(P) of Kothaguda, Opposite Botanical Gardens, Serilingampally Mandal,Ranga Reddy District, Hyderabad - 500 084, 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 or any other appropriate Writ, Order or Direction, declaring that

a. the assessment order passed u/s 147 r/w sec. 144 r/w sec. 144B of the Income Tax Act, 1961, dated 19.01.2024 bearing DIN No.ITBA/AST/S/147/2023-24/1059975306(1), by the 1st Respondent, for the Assessment Year 2019 - 20,

b. the consequential penalties, levied u/s. 270A and 271AAC(1) of the Income Tax Act, 1961, dated 19.06.2024 and 01.07.2024, by the 1st Respondent, vide DIN No.'s.ITBA/PNL/F/270A/2024-25/1065777424(1) & ITBA/PNL/F/271AAC(1)/2024-25/1066297482(1), for the Assessment Year 2019 - 20,

as arbitrary, illegal, bad in law, void-ab-initio, violative of the principles of natural justice, apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India and Sec 148A 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 stay all further proceedings, including any recovery, pursuant to the notice issued u/s 148 of the Income Tax Act, 1961, dated 30.03.2023, bearing DIN and Notice No..

ITBA/AST/S/148_1/2022-23/1051629541 (1), by the 2nd Respondent, for the Assessment Year 2019 - 20, pending disposal of the above Writ Petition.

Counsel for the Petitioner: SRI A.V.A.SIVA KARTIKEYA

Counsel for the Respondents: Ms. J.SUNITHA, Sr. SC FOR IT

WRIT PETITION NO: 27789 OF 2025

Between:

Kothapalli Devi Sabitha, W/o. K. T. Venumadhav, aged 54 years, Occ Housewife, R/o. Flat No. 707, Lotus Block Ushodayas Signature, Deepthi Sri Nagar, Madinaguda, Serilingampally, Hyderabad - 500050.

...PETITIONER

AND

Income Tax Officer, Ward - 8(1), Signature Towers, Sy. No. 6(P) of Kondapur, Sy. No. 37(P) of Kothaguda, Opp. Botanical Gardens, Serilingampally (M), RR District, Hyderabad 500084.

...RESPONDENT

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 more particularly in the nature of a writ of Mandamus declaring the order dated 19/06/2025 bearing DIN No.ITBA/AST/F/148A/2025-26/1077240372(1) passed u/s. 148A(3) of the Act, and the consequent notice dated 20/06/2025 bearing DIN No. ITBA/AST/S/148_1/2025-26/1077253359(1) issued u/s. 148 of the Act by the Respondent as being without jurisdiction, arbitrary, illegal, bad in law, void ab initio, apart from being violative of provisions of the Income Tax Act and violative of Article 14 of the Constitution of India.

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 pleased to stay all further proceedings pursuant to the issuance of notice by the Respondent u/s. 148 of the Act dated 20-06-2025 for the AY: 2021-22 bearing DIN No. ITBA/AST/S/148_1/2025-26/1077253359(1)

Counsel for the Petitioner: SRI K.PRABHABATI

Counsel for the Respondent: SRI K.SUDHAKAR REDDY, Sr. SC FOR IT

WRIT PETITION NO: 27851 OF 2025

Between:

Shri Murali Krishnam Raju Penumetcha, Son of Penumetcha Venkateshwara Raju, Aged about 63 years, Plot No. 466/1, Road No. 18 Jubilee Hills, Hyderabad - 500 033

...PETITIONER

AND

1. Income Tax Officer, Ward - 17(1), Signature Towers, Kondapur, Opposite Botanical Gardens, Hyderabad - 500 084
2. Chief Commissioner of Income Tax, IT Towers, A.C. Guards, Hyderabad - 500 004
3. The Assessment Unit, National Faceless Assessment Centre, Rep. By Addl/Joint/Deputy/Assistant Commissioner of Income Tax/Income Tax Officer, Income Tax Department, Ministry of Finance, Room No 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi - 110 003
4. Principal Commissioner of Income Tax - 2, Signature Towers, Kondapur, Opposite Botanical Gardens, Hyderabad - 500 084
5. Commissioner of Income Tax (Appeals), National Faceless Appeals Centre, Income Tax Department, Ministry of Finance, C Block, 4th Floor, S.P.M. Civic Centre, New Delhi - 110 001

...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, more particularly in the nature of Certiorari quashing the notice dated 16/01/2024 issued under section 148A(b) of the Act, the order dated 24/03/2024 passed under section 148A(d) of the Act and the notice dated 24/03/2024 issued under section 148 of the Act by the Respondent No. 1, along with the reassessment order dated 06/03/2025 passed under section 147 r.w.s. 144B of the Act, the penalty show causes notice dated 06.03.2025 issued under section 270A and 271AAC(1) of the Act by the Respondent No. 3 and consequently quash the recovery notices dated 08/04/2025 and 23/05/2025 issued by the Respondent No. 1, along with the stay rejection orders dated 28/04/2025 and 07/08/2025 passed by the Respondent No. 1 and 4 respectively.

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 direct the respondents not to take any coercive steps against the Petitioner, including recovery of disputed demand and pass such further order or orders as this Honble Court may deem fit and proper in the circumstances of the case and in the interest of justice, pending disposal of this writ petition.

Counsel for the Petitioner: SRI KIRATH SINGH, REP. FOR SRI KRUTHI KALAGA

Counsel for the Respondents: SRI K.SUDHAKAR REDDY, Sr. SC FOR IT

WRIT PETITION NO: 28169 OF 2025

Between:

Mohd Imran Khan, S/o Khaleel Khan Mohd, Legal Representative of Late Khaleel Khan Mohd, Aged about 31 years, Occupation. Doctor, 16-1-30/1/43, S.K Mansion, Indraprastha Township Phase-2, Saidabad, Hyderabad, Telangana-500059.

...PETITIONE

AND

1. The Income Tax Officer Ward 13(3), Hyderabad, Aaykar Bhawan, Opp. LB Stadium, Basheer Bagh, Hyderabad, Telangana, 500004.
2. The Addl Commissioner of Income, Range 13, Hyderabad, IT Tower, AC Guards, Masab Tank, Hyderabad, Telangana-500004.

...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 an appropriate writ order or direction more particularly one in the nature of Writ of Mandamus, declaring the order passed u/s 148A(3) bearing DIN No. ITBA/AST/F/148A/2025-26/1077164584(1), dt.18.06.2025 and notice u/s 148 dt.18.06.2025 vide DIN No. ITBA/AST/S/148_1/2025-26/1077164976(1) issued by the JA0(1st respondent) instead of Faceless Assessing Officer for A.Y. 2021-22, that too by mentioning the PAN of deceased Assessee and name of the legal representative even though no show cause notice was issued to the legal heirs, as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural Justice.

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 stay all further proceedings pursuant to the notice u/s 148 dt.18.06.2025 vide DIN No. ITBA/AST/S/148_1/2025-26/1077164976(1) issued by the JA0(1st respondent) instead of Faceless Assessing Officer(FAO) for A.Y. 2021-22.

Counsel for the Petitioner: SRI DUNDU MANMOHAN

Counsel for the Respondents: SRI K.SUDHAKAR REDDY, Sr. SC FOR IT

WRIT PETITION NO: 28194 OF 2025

Between:

SHARIEF TOURS & TRAVELS, Rep. by Partner Khader Sharief S/o. Mohd. Sharief, Aged about 64 years, Occupation. Business, R/o. Shop No-22-7-269/49, Dewan Devdi Hyderabad-500002 Telangana, India PAN:AAQFS3720D, Assessment Year. 2020-21

...PETITIONER

AND

1. Assessment Unit, National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi- 110 003.
2. The Assistant Commissioner of Income Tax, DC/ACIT Circle-5(1), Hyderabad/ Room No. 224,B-Block, 2nd Floor, I T Tower, Ac Guards, Masab Tank, Hyderabad, Telangana-500004
3. Union of India, Represent by Secretary Ministry of Finance North Block, New Delhi-110 001

...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 an appropriate writ or direction more particularly one in the nature of WRIT OF MANDAMUS holding that the notice issued (JAO) by 2ndRespondent under section 148 Dated. 31.03.2024 vide DIN No. ITBA/AST/S/148_1/2023-24/1063788240(1)for the Assessment Year 2020-21and the consequential order passed by the Istrespondent u/s. 147 r.w.s 144 read with section 144Bof the Income-tax Act Date of Order 11.03.2025, DIN. ITBA/AST/S/147/2024-25/1074326153(1)for the Assessment Year 2020-21, as arbitrary, illegal, bad in law, void ab initio, violation of principles of natural justice

apart from violation of Articles 14, 19 (1)(g) and 265 of constitution of India apart from being violative of provisions of section 1 48Aand section 149 of the Act and also contrary to the circular issued by CBDT and provisions of section 151A of the Act, and consequently set aside the order passed by 1st Respondent u/. 147 r.w.s 144 read with section 144B of the Income-tax Act Date of Order 11.03.2025, DIN. ITBA/AST/S/147/2024-25/1074326153(1)for the Assessment Year 2020-21 and all consequential proceedings pursuant thereto.

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 stay all further proceedings, including any recovery, pursuant to the order passed by the 1st Respondent u/s. 147 r.w.s 144 read with section 144Bof the Income-tax Act Date of Order 11.03.2025, DIN. ITBA/AST/S/147/2024-25/1074326153(1) for the Assessment Year 2020-21 and stay of Demand notice under section 156 Dated. 11.03.2025 vide DIN No.ITBA/AST/S/156/2024-25/1074326260(1) for the Assessment Year 2020-21.

Counsel for the Petitioner: SRI D.V.PUSHPA VARDHAN, REP. FOR SRI THANNERU CHAITANYA KUMAR

Counsel for the Respondent No.1 & 2: Ms. B.SAPNA REDDY, Sr. SC FOR IT

Counsel for the Respondent No.3: DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 28315 OF 2025

Between:

TPI Composites India Private Limited, (erstwhile TPI Composites India LLP) 156/1 Shop No.16 SMR Sartaz Plaza, Jupiter Colony, Sikh Road, Secunderabad Hyderabad, Telangana, 500009 Rep. by its Authorized Representative Anand S/o. Gangadharan. D, Manager - Finance, Aged about 50 years, R/o. 6B, 202, Prince Highlands, Poonamallee High Road, Iyyappanthangal, Chennai - 300056

...PETITIONER

AND

1. Assistant Commissioner of Income Tax,, Circle-5(1), Hyderabad Room No. 224, B-Block, 2nd Floor, IT Tower, AC Guards, Masab Tank, Hyderabad, Telangana - 500004
2. The Additional Joint Commissioner of Income Tax Range 5, Hyderabad, Office of the Principal Commissionerof Income Tax, Hyderabad, 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, order or direction, more particularly in the nature of a Writ of Certiorari declaring and directing the Respondents to.

i.To quash the impugned notice dated 25.03.2025 issued under Section 148A(1) of the Act, the impugned order dated 28.06.2025 passed under Section 148A(3) of the Act, and the impugned notice dated 28.06.2025 issued under Section 148 of the Act for the Assessment Year 2021-22, and all proceedings pursuant thereto, as being null and void, illegal, and without jurisdiction.

ii.To award the costs of this Writ Petition in favour of the Petitioner and against the Respondents.

iii .For such further and other reliefs, including costs of this Petition, as this Hon'ble Court may deem fit and proper in the nature and circumstances of the case.

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 stay the operation of the impugned notice under Section 148A(1) dated 25.03.2025, the impugned order dated 28.06.2025 passed under Section 148A(3) of the Act and the impugned notice dated 28.06.2025 issued under Section 148 of the Act by the Respondents, and further be pleased to stay all proceedings pursuant thereto in the interest of justice.

Counsel for the Petitioner: SRI T.PRADYOTH

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

WRIT PETITION NO: 28443 OF 2025

Between:

Absolute Built Concept Private Limited, Having office at No. 23 and 24, Sunrise Layout Behind J C Industrial Area, Yalachenahalli Bangaluru 560062,

Karnataka, India AAGCA7998A Represented by Mr. Dadi Venkatakrishna Vara Prasad

...PETITIONER

AND

1. AssistantCommissioner Of Income Tax, Central Circle-2(2)Hyderabad Aayakar Bhavan, Shakker Bhavan, Basheerbagh, Hyderabad, Telangana, 500004
2. The Principal Commissioner of Income Tax II, Hyderabad Income Tax Towers, AC Guards, Masab Tank, Hyderabad, 500004
3. The National Faceless Assessment Centre, Income Tax Department Ministry of Finance Govt. of India, New Delhi.
4. Union of India, Ministry of Finance Rep. by its Secretary, 166-B North Block, New Delhi - 110 001.

...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

(i) Issue a Writ, Order or Direction, more particularly, one, in the nature of Writ of Mandamus, declaring the action of the Respondent No. 2 in passing an Order dated 22.08.2023 u/s. 148A(d), Notice u/s. 148 dated 22.08.2023 calling for income for A.Y. 2021-22 and passing of Assessment Order u/s 147 r/w Section 144 and Section dated 07.03.2025 as illegal, arbitrary, bad in law and violative of Articles 14, 19 and 265 of the Constitution of India.

(ii) Set aside the Order dated 22.08.2023 u/s. 148A(d), Notice u/s. 148 dated 22.08.2023 calling for income for A.Y. 2021-22 and Assessment Order passed u/s 147 r/w Section 144 and Section dated 07.03.2025 and any consequent proceedings as lacking in jurisdiction.

Counsel for the Petitioner: SRI P. SOMA SHEKAR REDDY, REPRESENTING SRI P. SRIKANTH RAO

Counsel for the Respondent No.1 to 3: Ms. J.SUNITHA, Sr. SC FOR IT

Counsel for the Respondent No.4: DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 28499 OF 2025

Between:

Manoj Kumar Gupta, S/o. Surerider Kumar Gupta, aged about 42 years, Occ. Business, R/o. 3-4-174/AF/39, Ambiance Fort, Attapur, K.V. Ranga Reddy-500048.

...PETITIONER

AND

1. The Income Tax Officer. ward 7(1), Income Tax Department, Hyderabad
2. Assessment Unit, Income Tax Department, National e-Assessment Center New Delhi, Room No 401, 2nd Floor, E-Ramp Jawaharlal Nehru Stadium, New Delhi 110 003

...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 declaring the order under section 148A(d) of Income Tax Act, dated 15-04-2024 in DIN No. ITBA/AST/F/148A/2024-25/1064103626 (1) for the Assessment Year 2020-21 as arbitrary illegal bad in law void-ab-initio violative of the principles of natural justice apart from being violative of Articles 14,19g and 265 of the Constitution of India and Sec 148A of the Income Tax Act 1961 and consequently set aside the same in the interest of justice.

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 stay all further proceedings, including any recovery, pursuant to the Order issued by the 1st Respondent, under section 148A(d) of Income Fax Act, dated 15-04-2024 in DIN No. ITBA/AST/F/148A/2024-25/1064103626(1) for the Assessment Year 2020-21, pending disposal of the Main Writ Petition.

Counsel for the Petitioner: SRI HIMANGINI SANGHI

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

WRIT PETITION NO: 28507 OF 2025

Between:

Nazialqbal, W/o. Mohammed Ahmed Khan Aged about 41 years, Occupation. Business, R/o. 20-4-104/13 Charminar, Punch Mahalla, Hyderabad Telangana, India PAN.AAMPI7172F, Assessment Year. 2019-20

...PETITIONER

AND

1. Assessment Unit, National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi - 110 003.
2. The Income Tax Officer, Ward 9(1), Hyderabad/ IT TOWER, AC Guards, Masab Tank, Hyderabad, Telangana, 500004
3. Union of India, Represent by Secretary Ministry of Finance North Block, New Delhi-110 001

...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 an appropriate writ, order or direction more particularly one in the nature of WRIT OF MANDAMUS holding that the notice issued (JAO) by 2nd Respondent under section 148 Dated.05.04.2023 vide DIN No:ITBA/AST/S/148_1/2023-24/1051881808(1) for the assessment year 2019-20 and the consequential order passed by the 1st respondent u/s. 147 rws 144 of the Income tax act date of order 06.03.2025, DIN:ITBA/AST/S/147/2024-25/1074099668(1)for the Assessment Year 2019-20, as arbitrary, illegal, bad in law, void ab initio, violation of principles of natural justice apart from violation of Articles 14, 19 (1)(g) and 265 of constitution of India apart from being violative of provisions of section 148A and section 149 of the Act and also contrary to the circular issued by CBDT and provisions of section 151A of the Act, and consequently set aside the order passed by 1st Respondent u/s. 147 r.w.s 144 of the Income-tax Act Date of Order 06.03.2025, DIN. ITBA/AST/S/147/2024-25/1074099668(1)for the Assessment Year 2019-20and all consequential proceedings pursuant thereto.

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 stay all further proceedings, including any recovery, pursuant to the order passed by the 1st Respondent u/s. 147 r.w.s147 r.w.s 144 of the Income-tax Act Date of Order 06.03.2025, DIN. ITBA/AST/S/147/2024-25/1074099668(1)for the Assessment Year 2019-20andstay of Demand notice under section 156 Dated. 06.03.2025 vide DIN No.ITBA/AST/S/156/2024-25/1074099736(1) for the Assessment Year 2019-20.

Counsel for the Petitioner: SRI D.V.PUSHPA VARDHAN, REP. FOR SRI THANNERU CHAITANYA KUMAR

Counsel for the Respondent No.1 & 2: SRI K.SUDHAKAR REDDY, Sr. SC FOR IT

Counsel for the Respondent No.3: DEPUTY SOLICITOR GENERAL OF INDIA

WRIT PETITION NO: 28601 OF 2025

Between:

M/s. Signode India Limited, 3rd Floor, Jyothi Majestic, 8-2-120/84, Road No. 2, Banjara Hills, Hyderabad- 500034. Represented by its Authorized Representative. Mr. Deep Kumar Chowdhury, aged 47 years, S/o. Late Brij Mohan Chowdhury, R/o. Flat No. 401, Athena V, Lodha Casa Paradiso, Sanath Nagar, Hyderabad- 500018.

...PETITIONER

AND

1. Union of India, Represented by its Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi- 110001.
2. The National Faceless Assessment Center, Income-tax Department, New Delhi, India.
3. Assistant Commissioner of Income Tax, Circle- 3(2), Hyderabad.
4. Assistant Commissioner of Income Tax, Circle -3(1), 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, order or direction, more particularly in the nature of writ of mandamus declaring order under Section 148A dated 26/06/2025 bearing DIN

ITBA/AST/F/148A/2024-25/1077857910(1), and the notices dated 30-03-2025 under Section 148A(1) bearing DIN ITBA/AST/F/148A(SCN)_1/2024-25/1075270644(1) and notice dated 26-06-2025 under Section 148 bearing DIN ITBA/AST/S/148_1/2025-26/1077858136(1) as being void, illegal, arbitrary, without jurisdiction, violative of Section 149 of the Income Tax Act, 1961 and Article 14 of the Constitution of India and consequently set aside the same.

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 stay all further proceedings pursuant to order passed under Section 148A of the income Tax Act, 1961 dated 26-06-2025 bearing DIN ITBA/AST/F/148A/2024-25/1077857910(1) and the notices dated 30-03-2025 under Section 148A(1) bearing DIN ITBA/AST/F/148A(SCN)_1/2024-25/1075270644(1) and dated 26-06-2025 under Section 148 bearing DIN ITBA/AST/S/148_1/2025-26/1077858136(1).

Counsel for the Petitioner: SRI SHRIRAJ MANYAM, REP. FOR M/s. R.S.ASSOCIATES

Counsel for the Respondent No.1: DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.2 to 4: Ms. B.SAPNA REDDY, Sr. SC FOR IT

WRIT PETITION NO: 28658 OF 2025

Between:

Veera Sudarsana Choodavarapu, S/o Bramara Chary Choodavarapu, Aged about 50 years, Occ.Business, R/o.MIG 2090, Bhel Phase 3, Ramachandra Puram, Hyderabad, 502032, Telangana, India AECPC5693P

...PETITIONER

AND

1. Income Tax Officer, Ward 12(6), Hyderabad Aayakar Bhavan, Shakker Bhavan, Basheerbagh, Hyderabad, Telangana, 500004
2. The Principal Commissioner of Income Tax I, Hyderabad Income Tax Towers, AC Guards, Masab Tank, Hyderabad, 500004
3. The National Faceless Assessment Centre, Income Tax Department Ministry of Finance Govt. of India, New Delhi.
4. Union of India, Ministry of Finance Rep. by its Secretary, 166-B North Block, New Delhi - 110 001.

...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

(i) Issue a Writ, Order or Direction, more particularly, one, in the nature of Writ of Mandamus, declaring the action of the Respondents in issuing Notice u/s. 148 dated 30.03.2024 calling for Return of Income for A.Y. 2020-21 and passing of Assessment Order u/s 147 r/w Section 144 dated 21.11.2024 and subsequent Order dated 27.05.2025 levying penalty against the Petitioner as illegal, arbitrary, bad in law and violative of Articles 14, 19 and 265 of the Constitution of India and

(ii) Set aside the Notice u/s. 148 dated 30.03.2024 calling for income for A.Y. 2020-21 and Assessment Order u/s 147 r/w Section 144 dated 21.11.2024 and subsequent penalty dated 27.05.2025 levying penalty against the Petitioner and any consequent proceedings as lacking in jurisdiction; and

(iii) Set aside the proceedings initiated u/s 148 on the basis of wrong facts and without application of mind by the AO and the approval of the Competent Authority thereof.

Counsel for the Petitioner: SRI P. SOMA SHEKAR REDDY, REPRESENTING SRI P. SRIKANTH RAO

Counsel for the Respondent No.1 to 3: Ms. B.SAPNA REDDY, Sr. SC FOR IT

Counsel for the Respondent No.4: DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 28872 OF 2025

Between:

Madhu Kumar Vadla, S/o. Ramchander Vadla, Aged about 44 years, Occupation, Business, 102, Sujith Residency 1, Eashwaripuri Colony, Sainikpuri S.O., Tirumalagiri, Hyderabad, Telangana-500094.

...PETITIONER

AND

1. The Assistant Commissioner of Income Tax Circle 13(1), Hyderabad, Aaykar Bhawan, OPP,LB Stadium, Basheer Bagh, Hyderabad, Telangana-500004.

2. The Principal Commissioner of Income Tax-4, Hyderabad, IT Towers,A.C. Guards, Masab tank, Hyderabad,Telangana-500004.
3. The Assessment Unit, Income Tax Department, National Faceless Assessment Centre, Delhi, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi-110003.

...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 an appropriate writ order or direction more particularly one in the nature of Writ of Mandamus, declaring the Assessment Order dt. 25/02/2025passed by the 3rdrespondent u/s 147 r.w.s 144/144B of the Income-tax Act for A.Y. 2020-21 vide DIN No.ITBA/AST/S/147/2024-25/1073703554(1), consequent tothe order passed u/s 148A(d) dt.28/03/2024 vide DIN No. ITBA/AST/F/148A/2023-24/1063518338(1) and the notice u/s 148 dt.28/03/2024 vide DIN No.ITBA/AST/S/148_1/2023-24/1063518585(1),issued by the JA0(1st respondent) instead of FAO(3rd respondent), and consequential penalty orders passed videorder u/s 272A(1)(d)of the Act dt. 18/08/2025 and order u/s 271AAC(1) of the Act dt. 20/08/2025 as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural Justice.

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 stay all further proceedings pursuant to the Assessment Order dt. 25/02/2025passed by the 3rdrespondent u/s 147 r.w.s 144/144B of the Income-tax Act for A.Y. 2020-21 vide DIN No. ITBA/AST/S/147/2024-25/1073703554(1),and may pass such other order(s) as the Hon'ble Court deems fit and proper in the interests of substantial justice, as otherwise the Petitioner would be put to irreparable loss and severe injury.

Counsel for the Petitioner: SRI DUNDU MANMOHAN

Counsel for the Respondents: SRI K.SUDHAKAR REDDY, Sr. SC FOR IT

WRIT PETITION NO: 28873 OF 2025

Between:

Money Spin Fincorp, Rep. by Partner Madhu Kumar Vadla, Plot No. 1, SYSY No 47/6, Boosareddyguda, West Marredpally, Hyderabad, Telangana-500026.

...PETITIONER

AND

1. The income Tax Officer, Ward 10(1), Hyderabad, IT Tower, AC Guards, Masab Tank, Hyderabad,Telangana-500004
2. The Principal Commissioner of Income Tax-1, Hyderabad, I T Tower, AC Guards, Masab Tank, Hyderabad, Telangana-500004.
3. National Faceless Assessment Centre Delhi, The Assessment Unit, Income Tax Department, National Faceless Assessment Centre, Delhi, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi-110003.

...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 an appropriate writ order or direction more particularly one in the nature of Writ of Mandamus, declaring the Assessment Order dt. 19/12/2024 passed by the 3rd respondent u/s 147 r.w.s 144/144B of the Income-tax Act for A.Y. 2020-21 vide DIN No. ITBA/AST/S/147/2024-25/1071389585(1), consequent to the order passed u/s 148A(d) dt.13/03/2024 vide DIN No.ITBA/AST/F/148A/2023-24/1062527863(1) and the notice u/s 148 dt.13/03/2024 vide DIN No.ITBA/AST/S/148_1/2023-24/1063518585(1), issued by the JA0(15t respondent) instead of FA0(3rd respondent), and consequential penalty orders passed videorder u/s 272A(1)(d)of the Act dt. 13/06/2025 and order u/s 270A of the Act dt. 16/06/2025 as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural Justice.

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 stay all further proceedings pursuant to the Assessment Order dt. 19.12.2024 passed by the 3rdrespondent u/s 147 r.w.s 144/144B of the Income-tax Act for A.Y. 2020-21 vide DIN No. ITBA/AST/S/147/2024-25/1071389585(1).

Counsel for the Petitioner: SRI DUNDU MANMOHAN

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

WRIT PETITION NO: 28902 OF 2025

Between:

Rakesh Jain, S/o Late Shri Shantilal Jain, Aged about 48 years, Occ-Business, R/o Survey No. 110, Plot No. 2, 1st Floor, Opp. ICRISAT Colony, Near Center Point, Bowenpally, Secunderabad, Telangana -500011.

...PETITIONER

AND

1. Union of India, Ministry of Finance, North Block, New Delhi Represented by its Secretary
2. Office of the Assistant Commissioner of Income Tax, Central Circle, Circle 3(4), Aayakar Bhavan, Opp. L.B. Stadium, Basheerbagh, Hyderabad, Telangana 500004
3. Punjab National Bank, Branch. Bowenpally, 156/1, SMR, SARTAJ PLA, Sikh Village, Secunderabad, Telangana 500009

...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 an appropriate writ, order, direction more particularly one in the nature of a Writ of Mandamus declaring the (A) Notice dated 13.12.2022 issued by the Respondent No. 2 under Section 148A(b) of the Income Tax Act, 1961 (Act), (B)Order dated 27.01.2023 issued by the Respondent No. 2 under Section 148A(d) of the Act,(C) Notice dated 27.01.2023 issued by the Respondent No. 2 under Section 148 of the Act, (D) Notice dated 18.08.2023 issued by the Respondent No. 2 under Section 142(1) of the Act, (E) Assessment Order dated 26.09.2023passedby the Respondent No. 2 under Section 147 of the Act, (F) Notice of Demand dated 26.09.2023 issued by the Respondent No. 2 under Section 156 .of the Act, (G) Notice dated 27.09.2023 issued by the Respondent 'No. 2 under Section 274 r/w Section 270A of the Act (H) Notice dated 15.12.2023 issued by the Respondent No. 2 under Section 274 r/w 270A of the Act, (I) Noticedated 19.012024 issued by the Respondent No. 2 under Section 274 r/w 270A of the act, (J)Order dated 29.01.2024 issued by the Respondent No.2 under section 270A of the Act, (K) Notice of Demand dated 29.01.2024 issued by the Respondent No. 2 under Section 156 of the Act, (L) Notice dated 26.12.2024

issued by the Respondent No. 2 to Respondent No. 3 under Section 226(3) of the Act, and all the consequential proceedings as illegal, arbitrary and contrary to the provisions of the Income Tax Act, 1961 and Articles 14, 19 of the Constitution of India.

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 stay the operation of the (a) Assessment Order dated 26.09.2023 passed by the Respondent No. 2,(b) Notice of Demand dated 26.09.2023 issued by the Respondent No. 2 under Section 156 of the Act, (c)Order imposing penalty dated 29.01.2024 passed under Section 270A of the Act, (d)Notice of Demand dated 29.01.2024 issued by the Respondent No. 2 under Section 156 of the Act and (e)Notice dated 26.12.2024 issued by the Respondent No. 2 to the Respondent No. 3 bearing File No. DCIT-CC-3(4), Hyd / 226(3) / 2024-25 and all the consequential proceedings pending the consideration of this Writ Petition, in the interests of justice and equity.

Counsel for the Petitioner: SRI V.ANEESH

Counsel for the Respondent No.1: DEPUTY SOLICITOR GENERIAL OF INDIA/ SRI A.KRANTI KUMAR REDDY, SC FOR CENTRAL GOVT.

Counsel for the Respondent No.2: Ms. B.SAPNA REDDY, Sr. SC FOR IT

WRIT PETITION NO: 28905 OF 2025

Between:

Rakesh Jain, S/o Late Shri Shantilal Jain, Aged about 48 years, occ business, R/o Survey No. 110, Plot No. 2, 1st Floor, Opp. ICRISAT Colony, Near Center Point, Bowenpally, Secunderabad, Telangana -500011.

...PETITIONER

AND

1. Union of India, Ministry of Finance, North Block, New Delhi Represented by its Secretary
2. Office of the Assistant Commissioner of Income Tax, Central Circle, Circle 3(4), Aayakar Bhavan, Opp. L.B. Stadium, Basheerbagh, Hyderabad, Telangana -500004

3. Punjab National Bank, Branch Bowenpally, 156/1, SMR, SARTAJ PLA, Sikh Village, Secunderabad, Telangana - 500009

...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 an appropriate writ, order, direction more particularly one in the nature of a Writ of Mandamus declaring the (A) Notice dated 13.12.2022 issued by the Respondent No. 2 under Section 148A(b) of the IncomeTax Act, 1961 (Act), (B) Order dated 27.01.2023 passed by the Respondent No. 2 under Section 148A(d) of the Act, (C) Notice dated 27.01.2023 issued by the Respondent No. 2 under Section 148 of the Act, (D) Notice dated 18.08.2023 issued by the Respondent No. 2 under Section 142(1) of the Act, (E) Assessment Order dated 25.092023 passed by the Respondent No. 2, (F) Notice of Demand dated 25.09.2023 issued by the Respondent No. 2 under Section 156 of the Act, (G) Notice dated 25.09.2023 issued by the Respondent No. 2 under Section 274 r/w Section 270A of the Act, (H)Notice dated 15.12.2023 issued by the Respondent No. 2 under Section 274 r/w 270A of the Act, (I) Notice dated 26.12.2024 issued by the Respondent No. 2 to Respondent No. 3 under Section 226(3) of the Act, (J) Notice dated 19.01.2024 issued by the Respondent No. 2 under Section 274 r/w 270A of the Act, (K) order dated 29.01.2024 passed by the Respondent No. 2 under Section 270A of the Act and all the consequential proceedings as illegal, arbitrary and contrary to the provisions of the Income Tax Act, 1961 and Articles 14, 19 of the Constitution of India.

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 stay the operation of the (a) Assessment Order dated 25.09.2023 passed by the Respondent No. 2; (b)Notice of Demand dated 25.09.2023 issued by the Respondent No. 2 under Section 156 of the Act;(c)Order dated 29.01.2024 passed by the Respondent No. 2 under Section 270A of the Act, and (d) and Notice dated 26.12.2024 issued by the Respondent No. 2 to the Respondent No. 3 bearing File No. DCIT-CC-3(4), Hyd / 226(3) / 2024-25.

Counsel for the Petitioner: SRI V.ANEESH

Counsel for the Respondent No.1: DEPUTY SOLICITOR GENERIAL OF INDIA / SRI A.KRANTI KUMAR REDDY, SC FOR CENTRAL GOVT.

Counsel for the Respondent No.2: Ms. B.SAPNA REDDY, Sr. SC FOR IT

WRIT PETITION NO: 28969 OF 2025

Between:

Deepak Mundada, S/o Sai Jagdish Prasad Mundada, Aged about 42 years, Occ Business 15-9-134, Near Ganesh Temple Maharaj gunj Hyderabad-500001

...PETITIONER

AND

1. Income Tax Officer Ward 4(1), Hyderabad IT Towers, AC Guards Masab Tank Hyderabad- 500004
2. The Principal Chief Commissioner of Income Tax, AP and TS, 10th Floor, C-Block, I.T.Towers, 10-2-3, A.C.Guards, Hyderabad -500004
3. Assessment Unit, National Faceless Assessment Centre Income Tax Department, Ministry of Finance Room No. 401, 2nd Floor, E-Ramp Jawaharlal Nehru Stadium, Delhi- 110003

...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, more particularly one in the nature of Writ of Mandamus, declaring the Assessment Order dated 23.03.2025 passed by the 3rd respondent u/s 147 r/w section 144B of the Income Tax Act for A.Y. 2017-18 vide DIN No. ITBA/AST/S/147/2024-25/1074897311(1) and the notice u/s 148 dated 19.03.2024 vide DIN No. ITBA/AST/M/148_1/2023-24/1062946538(1), issued by the JAO (1st Respondent) instead of FAO (3rd Respondent) as void, illegal and contrary to the Principles of Natural Justice.

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 stay all further proceedings pursuant to the Assessment Order dated 23.03.2025 passed by the 3rd respondent u/s 147 r/w section 144B of the Income Tax Act for

A.Y 2017-18 vide DIN No. ITBA/AST/S/147/2024-25/1074897311(1) and may pass such other order(s) as the Hon'ble Court deems fit and proper in the interests of substantial justice, as otherwise the Petitioner would be put to irreparable loss and serve injury.

Counsel for the Petitioner: SRI PARIKSHITH KUTUR

Counsel for the Respondents: SRI K.SUDHAKAR REDDY, Sr. SC FOR IT

WRIT PETITION NO: 29042 OF 2025

Between:

Deepak Mundada, S/o Sai Jagdish Prasad Mundada, Aged about 42 years, Occ. Business, 15-9-134, Near Ganesh Temple, Maharajgunj, Hyderabad-500001

...PETITIONER

AND

1. Income Tax Officer, Ward 4(1), Hyderabad IT Towers, AC Guards Masab Tank Hyderabad- 500004
2. The Principal Chief Commissioner of Income Tax, AP and TS, 10th Floor, C-Block, I .T.Towers, 10-2-3, A.C. Guards, Hyderabad -500004
3. Assessment Unit, National Faceless Assessment Centre Income Tax Department, Ministry of Finance Room No. 401, 2nd Floor, E-Ramp Jawaharlal Nehru Stadium, Delhi- 110003

...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, more particularly one in the nature of Writ of Mandamus, declaring the Assessment Order dated 23.05.2023 passed by the 3rd respondent u/s 147 r/w section 144B of the Income Tax Act for A.Y. 2013-14 vide DIN No. ITBA/AST/S/147/2023-24/1053111309(1) and the notice u/s 148 dated 22.07.2022 vide DIN No. ITBA/AST/M/148_1/2022-23/1044029958(1), issued by the JAO (1st Respondent) instead of FAO (3rd Respondent) as void, illegal and contrary to the Principles of Natural Justice.

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 stay

all further proceedings pursuant to the Assessment Order dated 23.05.2023 passed by the 3rd respondent u/s 147 and section 144B of the Income Tax Act for AN 2013-14 vide DIN No. ITBA/AST/S/147/2023- 24/1053111309(1) and may pass such other orders as the honble Court deems fit and proper in the interest of substantial justice, as otherwise the petitioner would be put to irreparable loss and serve injury

Counsel for the Petitioner: SRI PARIKSHITH KUTUR

Counsel for the Respondents: SRI K.SUDHAKAR REDDY, Sr. SC FOR IT

WRIT PETITION NO: 29119 OF 2025

Between:

Deepak Mundada, S/o Sai Jagdish Prasad Mundada, Aged about 42 years, Occ- Business, 15-9-134, Near Ganesh Temple, Maharajgunj, Hyderabad-500001

...PETITIONER

AND

1. Income Tax Officer, Ward 4(1), Hyderabad IT Towers, AC Guards Masab Tank Hyderabad- 500004
2. The Principal Chief Commissioner of Income Tax,, AP AND TS, 10th Floor, C-Block, I.T.Towers, 10-2-3, A.C.Guards, Hyderabad -500004
3. Assessment Unit, National Faceless Assessment Centre Income Tax Department, Ministry of Firance Room No. 401, 2nd Floor, E-Ramp Jawaharlal Nehru Stadium, Delhi- 110003

...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, more particularly one in the nature of Writ of Mandamus, declaring the Assessment Order dated 15.05.2023 passed by the 3rd respondent u/s 147 r/w section 144B of the Income Tax Act for A.Y. 2014-15 vide DIN No. ITBA/AST/S/147/2023-24/1052828822(1) and the notice u/s 148 dated 22.07.2022 vide DIN No. ITBA/AST/M/148_1/2022-23/1044030072(1), issued by the JAO (1st Respondent) instead of FAO (3rd Respondent) as void, illegal and contrary to the Principles of Natural Justice.

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 stay all further proceedings pursuant to the Assessment Order dated 15.05.2023 passed by the 3rd respondent u/s 147 r/w section 144B of the Income Tax Act for A.Y 2014-15 vide DIN No. ITBA/AST/S/147/2023-24/1052828822(1) and may pass such other order(s) as the Hon'ble Cdurt deems fit and proper in the interests of substantial justice, as otherwise the Petitioner would be put to irreparable loss and serve injury.

Counsel for the Petitioner: SRI PARIKSHITH KUTUR

Counsel for the Respondents: SRI K.SUDHAKAR REDDY, Sr. SC FOR IT

WRIT PETITION NO: 29124 OF 2025

Between:

Deepak Mundada, S/o Sai Jagdish Prasad Mundada, Aged about 42 years, Occ. Business, 15-9-134, Near Ganesh Temple, Maharajgunj, Hyderabad-500001

...PETITIONER

AND

1. Income Tax Officer, Ward 4(1), Hyderabad IT Towers, AC Guards Masab Tank Hyderabad- 500004
2. The Principal Chief Commissioner of Income Tax, AP & TS, 10th Floor, C-Block, I.T.Towers, 10-2-3, A.C.Guards, Hyderabad -500004
3. Assessment Unit, National Faceless Assessment Centre Income Tax Department, Ministry of Finance Room No. 401, 2nd Floor, E-Ramp Jawaharlal Nehru Stadium, Delhi- 110003

...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, cider or direction, more particularly one in the nature of Writ of Mandamus, declaring the Assessment Order dated 11.05.2023 passed by the 3 respondent u/s 147 r/w section 144B of the Income Tax Act for A.Y. 2015-16 vide DIN ITBA/AST/S/147/2023-24/1052742579(1) and the notice u/s 148 datek 23.07.2022 vide DIN No. ITBA/AST/M/148_1/2022-23/1044029995(1), issued by

the JAO (1St Respondent) instead of FAO (3rd Respondent) as void, illegal and. contrary to the Principles of Natural Justice.

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 stay all further proceedings pursuant to the Assessment Order dated 11.05.2023 passed by the 3rd respondent u/s 147 r/w section 144B of the Income Tax Act for A.Y 2015-16 vide DIN No. ITBA/AST/S/147/2023-24/1052742579(1) and may pass such other order(s) as the Hon'ble Cdurt deems fit and proper in the interests of substantial justice, as otherwise the Petitioner would be put to irreparable loss and serve injury.

Counsel for the Petitioner: SRI PARIKSHITH KUTUR

Counsel for the Respondents: SRI K.SUDHAKAR REDDY, Sr. SC FOR IT

WRIT PETITION NO: 29135 OF 2025

Between:

M/s Primary Agriculture Co-Operative Society Limited Beerpoor, R/o.Beerpur village, Sarangapur Mandal, Karimnagar District - 505 529, Telangana, Represenetd by its Chief Executive Officer, Mr. Ayyoru Thirupathi, S/o Mr. Anandhan

...PETITIONER

AND

1. Assessment Unit, Income Tax Department, National e-Assessment Center, New Delhi, Room No.: 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi - 110 003.
2. The Income Tax Officer, Circle - 1, Nizambad, Income Tax Office, 6-2-156/3, Subhash Nagar, Nizambad - 503 002, Telangana.
3. The Principal Commissioner of Income Tax, Hyderabad - 2, Income Tax Office, 6-2-156/3, Subhash Nagar, Nizambad - 503 002, 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 or any other appropriate Writ, Order or Direction, declaring that

a. the order passed u/s 147 r/w sec. 144 r/w/s 144B of the Income Tax Act, 1961, dated 06.01.2025, bearing DIN No.. ITBA/AST/S/147/2024-25/1072388751(1), by the 1st Respondent, for the Assessment Year 2020 – 21 and

b.the consequential penalties levied u/s. 270A and 272(1)(d) of the Income Tax Act, 1961 dated 16.07.2025, by the 1st Respondent, vide DIN No.'s.ITBA/PNL/F/270A/2025-26/1078578641(1) & ITBA/PNL/F/272A(1)(d)/2025-26/1078592706(1), for the Assessment Year 2020 - 21

as arbitrary, illegal, bad in law, void-ab-initio, violative of the principles of natural justice, apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India and Sec 148A of the Income Tax Act, 1961 and to consequently set aside the same in the interests of justice.

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 stay all further proceedings, including any recovery, pursuant to the notice issued u/s. 148 of the income tax act, 1961, dated 26.03.2024, bearing DIN and Notice No.ITBA/AST/S/148_1/2023-24/1063348048(1), by the 2nd respondent, for the Assessment year 2020-2021; pending disposal of the above writ petition; and pass such other order or orders as this Honble court may deem fit, just and proper, in the circumstances of the case.

Counsel for the Petitioner: SRI A.V.A.SIVA KARTIKEYA

Counsel for the Respondents: Ms. J.SUNITHA, Sr. SC FOR IT

WRIT PETITION NO: 29212 OF 2025

Between:

Ben Holistic Enterprises Pvt Ltd., PVT LTD, 5-1007, B. R. Nagar, Old Alwal, Tirumalagiri, Hyderabad - 500010. Rep., by its Finance Director, Mr. N. Jairaj, S/o. Mr. N. Vijaya Rao

...PETITIONER

AND

The Deputy Commissioner of Income Tax, Central Circle - 3(3), Aayakar Bhavan, Basheerbagh, Hyderabad - 500004.

...RESPONDENT

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 pass an order or direction, especially one in the nature of WRIT OF MANDAMUS holding, that the notice issued by the Respondent dated 24.10.2024 issued under section 148 of the Act with DIN and Notice No.ITBA/AST/S/148_1/2024-25/1069931753(1) for the assessment year 2023-24, as being illegal, arbitrary and passed in gross violation of principles of natural justice without application of mind, and consequently set aside the same.

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 stay all consequential proceedings pursuant to issuance of notice u/s.148 of the Act by Respondent dated 24.10.2024 for the assessment year 2023-24.

Counsel for the Petitioner: SRI A.V.RAGHU RAM

Counsel for the Respondent: SRI N.PRAVEEN REDDY, Sr. SC FOR IT

WRIT PETITION NO: 29481 OF 2025

Between:

Mr.Sridhar Teegala, S/o.Teegala Somanarsaiah, aged 49 years, Occ.Private Employee, R/o. Block M, Aparna Cyber zon, Nallagandla, Lingampalli, Rangareddy - 500 019, Telangana.

...PETITIONER

AND

1. Assessment Unit, Income Tax Department, National e-Assessment Center, New Delhi, Room No.401, 2nd Floor. E-Ramp, Jawaharlal Nehru Stadium. New Delhi - 110 003.
2. The Income Tax Officer Ward - 12(1), Hyderabad, Aaykar Bhawan, Opposite LB Stadium, Basheer Bagh, Hyderabad - 500 004. Telangana.
3. The Principal Commissioner of Income Tax, Hyderabad - 1, Aaykar Bhawan, Opposite LB Stadium, Basheer Bagh, Hyderabad - 500 004, 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 or any other appropriate Writ, Order or Direction, declaring that

a. the order passed u/s 147 r/w sec. 144 r/w/s 144B of the Income Tax Act, 1961, dated 18.03.2024, bearing DIN No. ITBA/AST/S/147/2023-24/1062833920(1), by the 1st Respondent, for the Assessment Year 2018 - 19, and

b. the consequential penalties levied u/s. 270A and 271AAC(1) of the Income Tax Act, 1961 dated 24.09.2024 And 27.09.2024, by the 1st Respondent, vide DIN Nos.ITBA/PNL/F/270A/2024-25/1069066103(1) & ITBA/PNL/F/271AAC(1)/2024-25/1069229501(1), for the Assessment Year 2018 - 19,

as arbitrary, illegal, bad in law, void-ab-initio, violative of the principles of natural justice, apart from being violative of Articles 14. 19(1)(g) and 265 of e Constitution of India and Sec 148A of the Income Tax Act. 1961, and to consequently set aside the same in the interests of justice.

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 stay all further proceedings, including any recovery, pursuant to the notice issued u/s 148 of the Income Tax Act, 1961, dated 19.04.2022, bearing DIN and Notice No. ITBA/AST/S/148_1/2022-23/1042780672(1), by the 2nd Respondent, for the Assessment Year 2018 - 19, pending disposal of the above Wit Petition, pending disposal of the above Writ Petition.

Counsel for the Petitioner: SRI A.V.A.SIVA KARTIKEYA

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

WRIT PETITION NO: 29823 OF 2025

Between:

Madhusudhana Kannaiah, S/o. Chengalrayulu Kannaiah, Aged about 49 years, Occ. Business, R/o, 202 New Vasavi Nagar, Sai Baba Temple, Karkhana, Tirumalagiri, Hyderabad - 500015, Telangana, India Pan No. AHVPK9506B

...PETITIONER

AND

1. Income Tax Officer, Ward 10 (1), Hyderabad IT Tower, Ac Guards, Masab Tank, Hyderabad, Telangana, 500004
2. The Principal Commissioner of Income Tax I, Hyderabad Income Tax Towers, AC Guards, Masab Tank, Hyderabad, 500004
3. The National Faceless Assessment Centre Income Tax Department, Ministry of Finance Govt. of India, New Delhi.
4. Union of India, Ministry of Finance Rep. by its Secretary, 166-B North Block, New Delhi - 110 001.

...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

(i) Issue a Writ, Order or Direction, more particularly, one, in the nature of Writ of Mandamus, declaring the action of the Respondent No. 2 in passing an Order dated 21.03.2024 u/s. 148A(d), Notice u/s. 148 dated 21.03.2024 calling for income for A.Y. 2017-18 and passing of Assessment Order u/s 147 r/w Section 144 and Section dated 11.03.2025 as illegal, arbitrary, bad in law and violative of Articles 14, 19 and 265 of the Constitution of India

(ii) Set aside the Order dated 21.03.2024 u/s. 148A(d), Notice u/s. 148 dated 21.03.2024 calling for income for A.Y. 2017-18 and Assessment Order passed u/s 147 r/w Section 144 and Section dated 11.03.2025 and any consequent proceedings as lacking in jurisdiction.

Counsel for the Petitioner: SRI POLKAMPALLY PAVAN KUMAR RAO

Counsel for the Respondent No.1 to 3: Ms. B.SAPNA REDDY, Sr. SC FOR IT

Counsel for the Respondent No.4: DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 29994 OF 2025

Between:

Madhusudhana Kannaiah, S/o. Chengalrayulu Kannaiah, Aged about 49 years, Occ. Business, Having 202 New Vasavi Nagar, Sai Baba Temple, Karkhana, Tirumalagiri, Hyderabad - 500015, Telangana, India Pan No. AHVPK9506B

...PETITIONER

AND

1. Income Tax Officer, Ward 10 (1), Hyderabad IT Tower, Ac Guards, Masab Tank, Hyderabad, Telangana, 500004
2. The Principal Commissioner of Income Tax I, Hyderabad Income Tax Towers, AC Guards, Masab Tank, Hyderabad, 500004
3. The National Faceless Assessment Centre, Income Tax Department Ministry of Finance Govt. of India, New Delhi.
4. Union of India, Ministry of Finance Rep. by its Secretary, 166-B North Block, New Delhi - 110 001.

...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

(i) To Issue a Writ, Order or Direction, more particularly, one, in the nature of Writ of Mandamus, declaring the action of the Respondent No. 2 in passing an Order dated 20.04.2022 u/s. 148A(d), Notice u/s. 148 dated 20.04.2022calling for income for A.Y. 2015-16 and passing of Assessment Order u/s 147 r/w Section 144 and Section dated 12.03.2024 as illegal, arbitrary, bad in law and violative of Articles 14, 19 and 265 of the Constitution of India.

(ii) Set aside the Order dated 20.04.2022 u/s. 148A(d), Notice u/s. 148 dated 20.04.2022 calling for income for A.Y. 2015-16 and Assessment Order passed u/s 147 r/w Section 144 and Section dated 12.03.2024 and any consequent proceedings as lacking in jurisdiction.

Counsel for the Petitioner: SRI POLKAMPALLY PAVAN KUMAR RAO

Counsel for the Respondent No.1 to 3: Ms. B.SAPNA REDDY, Sr. SC FOR IT

Counsel for the Respondent No.4: DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 30017 OF 2025

Between:

Gradiente Infotainment Limited, Flat No.306, Road No.12, 3rd Floor, May Fair Gardens, Banjara Hills, Hyderabad 500034, Telangana Rep. by its Director Vimal Raj Mathur

...PETITIONER

AND

1. The National Faceless Assessment Center, Income-tax Department, New Delhi, India
2. Commissioner of Income Tax, Center Circle-1(2), Hyderabad
3. The Assessment Unit, Income Tax Department, Ministry of Finance, Government of India.

...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 more particularly in the nature of a Writ of Mandamus declaring the order under Section 148A(3) dated 27.06.2025 bearing DIN and Notice No.ITBA/AST/F/148A/2025-26/1077942177(1), and the consequent notice dated 27.06.2025 u/s 148 bearing DIN and Notice No. ITBA/AST/S/148_1/2025-26/1077942525(1) for the assessment year 2021-22 as being void, illegal, arbitrary, without jurisdiction, violative of Article 14 of the Constitution of India and consequently set aside the same.

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 stay all further proceedings consequent to the notice dated 27.06.2025 u/s 148 bearing DIN and Notice No.ITBA/AST/S/148_1/2025- 26/1077942525(1).

Counsel for the Petitioner: SRI KAILASH NATH.P.S.S

Counsel for the Respondents: SRI N.PRAVEEN REDDY, Sr. SC FOR IT

WRIT PETITION NO: 30030 OF 2025

Between:

Srinidhi Enterprises, Rep by its Partner, Mrs.Susmitha Vemuri, Plot No 28, Flat No 3, Sri Lakshmi Residency, ShantiNagar Madina Guda, Miyapur, Hyderabad, Telangana- 500049

...PETITIONER

AND

1. Assessment Unit, Income Tax Department, National e-Assessment Center, Room No.401, 2ndFloor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi-110 003.

2. Income Tax Officer, Ward-8(1), IT Towers, AC Guards, Masab Tank,Hyderabad-500004
3. Principal Chief Commissioner of Income Tax, Andhra Pradesh and Telangana, Hyderabad 10-2-3, Room No.922, 9th Floor, IV Block, IT Towers, AC Guards, Hyderabad-500 004.
4. Union of India, Rep. by its Secretary, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.

...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 –

a. declaring the notice under Section 148A(b) dated 24.01.2024, Order under Section 148A(d) dated 12.03.2025 and Notice under Section 148 of the Income Tax Act, 1961, dated 13.03.2025, passed by 2nd Respondent for the assessment year 2020-21as being without jurisdiction and contrary to faceless assessment procedure laid down in Section 144Bof the Income Tax Act 1961andconsequently.

b.to set-aside the consequential proceedings in demand assessment order under Section 147 dated 27.01.2025 and penalty proceedings under Section 272A(2)(d) dated 13.05.2025 issued by the 1st Respondent for the assessment year 2020-21 as being without Jurisdiction, arbitrary, illegal, bad in law, void-ab-initio, apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India and contrary to faceless assessment procedure laid down in Section 144B of the Income Tax Act 1961 and consequently set-aside the same in the interests of justice.

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 grant stay of all further proceedings, including any recovery, pursuant to the impugned notice under Section 148A(b) dated 24.01.2024, order under Section 148A(d) dated 12.03.2025 and notice under Section 148 dated 13.03.2025 issued

by the 2ndRespondent, under Section 147 read with Sections 144 and144B of the Income Tax Act, 1961for the assessment year 2020-21 and demand order dated 27.01.2025 and penalty proceedings dated 13.05.2025, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: Ms. AKRUTI AGARWAL

Counsel for the Respondent No.1 to 3: Ms. B.SAPNA REDDY, Sr. SC FOR IT

Counsel for the Respondent No.4: DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 30035 OF 2025

Between:

Nitin Navandher, S/o Gopikishan Navandher, Aged About 44 Years, Occ - Business, R/o. 4-3-246 A Gujrathi Lane, Sultan Bazar Kothi, Hyderabad 500095, Telangana AEIPN0872R

...PETITIONER

AND

1. Assistant Commissioner of Income Tax, Circle 12 (1), Hyderabad, Aaykar Bhawan, Opposite LB Stadium, Basheer Bagh, Hyderabad, Telangana - 500004
2. The Principal Commissioner of Income Tax 1, Hyderabad 10th Floor, C Block, IT Towers, AC Guards, Hyderabad-500 004
3. The National Faceless Assessment Centre, Income Tax Department Ministry of Finance Govt. of India, New Delhi.
4. Union of India, Ministry of Finance Rep. by its Secretary, 166-B North Block, New Delhi - 110 001.

...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

i. Issue a Writ, Order or Direction more particularly, one, in the nature of Writ of Mandamus, declaring the action of the Respondent No. 1 in issuing a Notice u/s. 148 dated 27.06.2025 calling for Return of Income for A.Y. 2021- 22 as illegal, arbitrary, bad in law and violative of Articles 14, 19 and 265 of the Constitution of India,

ii. Set aside the Notice issued by Respondent No.1 u/s. 148 of Income Tax Act, 1961 dated 27.06.2025 calling for the Return of Income of the

Petitioner for A.Y.2021- 22 and any consequent proceedings as lacking in jurisdiction and.

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 grant an interim stay on the operation of the Notice issued u/s. 148 of the Act dated 27.06.2025 .calling for income for A.Y. 2021- 22, and further stay all consequential proceedings initiated or contemplated by the Respondents.

Counsel for the Petitioner: SRI POLKAMPALLY PAVAN KUMAR RAO

Counsel for the Respondent No.1 to 3: Ms. B.SAPNA REDDY, Sr. SC FOR IT

Counsel for the Respondent No.4: DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 30085 OF 2025

Between:

Sri Venkateshwara Swamy Devasthanam, Rep.by Executive officer, Kuruma Ramanjaneyulu S/o. KurumaSanjanna Aged about 57 years, Occupation. Executive officer, R/o. SrinivasapuramChikkadapally Hyderabad 500020 Telangana, India PAN.AAATS7389G, Assessment Year. 2018-19

...PETITIONER

AND

1. Assessment Unit, National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi - 110 003.
2. The Income Tax officer, Ward 4(1), Hyderabad I T TOWER, AC Guards, Masab Tank, Hyderabad-500004, Telangana,
3. Union of India, Represent by Secretary Ministry of Finance North Block, New Delhi-110 001

...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 an appropriate writ, order or direction more particularly one in the nature of WRIT OF MANDAMUS holding that the notice issued (JAO) by 2nd Respondent under section 148 Dated. 19.04.2022 vide DIN No. ITBA/AST/S/148_1/2022-23/1042781050(1) for the Assessment Year 2018-19

and the consequential order passed by the 1st respondent u/s. 147 r.w.s 144 read with section 144Bof the Income-tax Act Date of Order 22.02.2024, DIN. ITBA/AST/S/147/2023-24/1061339545(1) for the Assessment Year 2018-19, as arbitrary, illegal, bad in law, void ab initio, violation of principles of natural justice apart from violation of Articles 14, 19 (1)(g) and 265 of constitution of India apart from being violative of provisions of section 148A and section 149 of the Act and also contrary to the circular issued by CBDT and provisions of section 151A of the Act, and consequently set aside the order passed by 1st Respondent u/s. 147 r.w.s 144 read with section 144B of the Income-tax Act Date of Order 22.02.2024, DIN. ITBA/AST/S/147/2023-24/1061339545(1) for the Assessment Year 2018-19 and all consequential proceedings pursuant thereto.

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 stay all further proceedings, including any recovery, pursuant to theorder passed by the 1st Respondent u/s. 147 r.w.s 144 read with section 144Bof the Income-tax Act Date of Order 22.02.2024, DIN. ITBA/AST/S/147/2023-24/1061339545(1)for the Assessment Year 2018-19 and stay of Demand notice under section 156 Dated. 22.02.2024 vide DIN No.ITBA/AST/S/156/2023-24/1061339704(1) for the Assessment Year 2018-19.

Counsel for the Petitioner: SRI D.V.PUSHPA VARDHAN, REP. FOR SRI THANNERU CHAITANYA KUMAR

Counsel for the Respondent No.1 & 2: Ms. B.SAPNA REDDY, Sr. SC FOR IT

Counsel for the Respondent No.3: DEPUTY SOLICITOR GENERAL OF INDIA

WRIT PETITION NO: 30095 OF 2025

Between:

Sri Venkateshwara Swamy Devasthanam, Rep. by Executive Officer Kuruma Ramanjaneyulu S/o. Kuruma Sanjanna Aged about 57 years, Occupation. Executive officer, R/o. Srinivasapuram Chikkadapally Hyderabad 500020 Telangana, India PAN. AAATS7389G, Assessment Year. 2020-21

...PETITIONER

AND

1. Assessment Unit, National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi -110 003.
2. The Income Tax Officer, Ward 4(1), Hyderabad, I T TOWER, AC Guards, Masab Tank, Hyderabad-500004, Telangana,
3. Union of India, Represent by Secretary, Ministry of Finance, North Block, New Delhi-110 001.

...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 an appropriate writ, order or direction more particularly one in the nature of WRIT OF MANDAMUS holding that the notice issued (JAO) by 2nd Respondent under section 148 Dated. 12/03/2024 vide DIN No. ITBA/AST/S/148_1/2023-24/1062465732(1) for the Assessment Year 2020-21 and the consequential order passed by the 1St respondent u/s. 147 r.w.s 144 read with section 144B of the income-tax Act Date of Order 11/02/2025, DIN. ITBA/AST/S/147/2024-25/1073176121(1) for the Assessment Year 2020-21, as arbitrary, illegal, bad in law, void ab initio, violation of principles of natural justice apart from violation of Articles 14, 19 (1)(g) and 265 of Constitution of India apart from being violative of provisions of section 148A and section 149 of the Act and also contrary to the circular issued by CBDT and provisions of section 151A of the Act, and consequently set aside the order passed by 1st Respondent u/s. 147 r.w.s 144 read with section 144B of the Income-tax Act Date of Order 11/02/2025, DIN. ITBA/AST/S/147/2024-25/1073176121(1) for the Assessment Year 2020-21 and all consequential proceedings pursuant there to.

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 stay all further proceedings, including any recovery, pursuant to the order passed by the 1st Respondent u/s. 147 r.w.s 144 read with section 144B of the Income-tax Act Date of Order 11/02/2025, DIN. ITBA/AST/S/147/2024-25/1073176121(1) for the Assessment Year 2020-21 and stay of Demand notice under section 156 Dated. 11/02/2025 vide DIN No: ITBA/AST/S/156/2024-25/1073183215(1) for the Assessment Year 2020-21.

Counsel for the Petitioner: SRI D.V.PUSHPA VARDHAN, REP. FOR SRI THANNERU CHAITANYA KUMAR

Counsel for the Respondent No.1 & 2: Ms. B.SAPNA REDDY, Sr. SC FOR IT

Counsel for the Respondent No.3: DEPUTY SOLICITOR GENERAL OF INDIA

WRIT PETITION NO: 30097 OF 2025

Between:

Sri Venkateshwara Swamy Devasthanam, Rep.by Executive officer Kuruma Ramanjaneyulu S/o. Kuruma Sanjanna Aged about 57 years, Occupation. Executive officer, R/o. Srinivasapuram Chikkadapally Hyderabad 500020 Telangana, India PAN.AAATS7389G, Assessment Year. 2016-17

...PETITIONER

AND

1. Assessment Unit, National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi - 110 003.
2. The Income Tax officer, Ward 4(1), Hyderabad IT TOWER, AC Guards, Masab Tank, Hyderabad-500004, Telangana,
3. Union of India, Represent by Secretary, Ministry of Finance, North Block, New Delhi-110 001

...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 an appropriate, writ, order or direction more particularly one in the nature of WRIT OF MANDAMUS holding that the notice issued (JAO) by 2nd Respondent under section 148 Dated. 27.03.2023 vide DIN No. ITBA/AST/S/148_1/2022-23/1051425687(1)for the Assessment Year 2016-17and the consequential order passed by the 1st respondent u/s. 147 r.w.s 144 read with section 144Bof the Income-tax Act Date of Order 16.02.2024, DIN. ITBA/AST/S/147/2023-24/1061041121(1)for the Assessment Year 2016-17, as arbitrary, illegal, bad in law, void ab initio, violation of principles of natural justice apart from violation of Articles 14, 19 (1)(g) and 265 of constitution of India apart from being violative of provisions of section 148A and section 149 of the Act and also contrary to the circular issued by CBDT and provisions of section 15.1A of the Act, and consequently set aside the order passed by 1st Respondent u/s. 147 r.w.s 144 read with section 144B of the Income-tax Act Date of Order 16.02.2024,

DIN. ITBA/AST/S/147/2023-24/1061041121(1)for the Assessment Year 2016-17and all consequential proceedings pursuant thereto.

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 stay all further proceedings, including any recovery, pursuant to the order passed by the 1st Respondent u/s. 147 r.w.s 144 read with section 144Bof the Income-tax Act Date of Order 16.02.2024, DIN. ITBA/AST/S/147/2023-24/1061041121(1)for the Assessment Year 2016-17andstay of Demand notice under section 156 Dated. 16.02.2024 vide DIN No.ITBA/AST/S/156/2023-24/1061041512(1) for the Assessment Year 2016-17.

Counsel for the Petitioner: SRI D.V.PUSHPA VARDHAN, REP. FOR SRI THANNERU CHAITANYA KUMAR

Counsel for the Respondent No.1 & 2: Ms. B.SAPNA REDDY, Sr. SC FOR IT

Counsel for the Respondent No.3: DEPUTY SOLICITOR GENERAL OF INDIA

WRIT PETITION NO: 30112 OF 2025

Between:

Mr. Kyasa Harieshwar, S/o. Mr. K Srinivas Rao, aged 37years, Occ-Business, R/o. H No 3 - 2 -324/326, Soma Sundharam Street, Secunderabad, Hyderabad-500003, Telangana, India.

...PETITIONER

AND

1. The Assistant Commissioner of Income Tax, Circle 6(1),Hyderabad, IT Tower, AC Guards, Masab Tank Hyderabad - 500004, Telanagna.
2. Assessment Unit, Income Tax Department, National e- Assessment Center, New Delhi, Room No.- 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi - 110 003.
3. Addl. Commissioner of Income -Tax, Range- 6, Hyderabad, Income Tax Towers, AC Guards, Masab Tank, Hyderabad - 500 004, 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 or any other appropriate Writ, Order or

Direction, declaring that the Notice issued by the 1st Respondent, u/s 148 of the Income Tax Act, 1961, dated 30.06.2025, bearing DIN.- ITBA/AST/S/148_1/2025-26/1078008061(1) for the Assessment Year 2021 - 22, as arbitrary, illegal, bad in law, void- ab- initio, violative of the principles of natural justice, apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India and Sec 148A of the Income Tax Act, 1961, and to consequently set aside the same in the interests of justice.

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 stay all further proceedings, including any recovery, pursuant to the notice u/s 148 of the Act, dated 30.06.2025, issued by the 1st Respondent, vide DIN and Notice-ITBA/AST/S/148_1/2025-26/1078008061(1), for the Assessment Year 2021 - 22, pending disposal of the above Writ Petition.

Counsel for the Petitioner: Ms. SYEDA SAJIDA SAMREEN FATHIMA, REP. FOR SRI AKSHAY MANTRI

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

The Court made the following: COMMON ORDER

THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
AND
THE HON'BLE SRI JUSTICE G.M.MOHIUDDIN

WRIT PETITION Nos.23491, 12956, 23495, 23499, 23500, 23521, 23530, 23532, 23571, 23575, 23580, 23697, 23733, 23837, 23847, 23869, 23877, 23885, 23898, 23901, 23903, 23908, 23911, 23958, 23989, 24050, 24091, 24108, 24161, 24235, 24291, 24317, 24356, 24377, 24415, 24504, 24528, 24748, 24806, 24871, 24897, 24901, 24905, 24911, 25117, 25152, 25228, 25255, 25262, 25273, 25289, 25503, 25729, 25741, 25794, 25819, 25857, 25858, 25860, 25861, 25899, 25919, 25947, 26018, 26034, 26055, 26097, 26105, 26107, 26159, 26181, 26317, 26323, 26430, 26496, 26572, 26580, 26718, 26847, 27074, 27123, 27125, 27182, 27219, 27311, 27488, 27585, 27620, 27631, 27638, 27659, 27671, 27700, 27709, 27714, 27781, 27789, 27851, 28164, 28194, 28315, 28443, 28499, 28507, 28601, 28658, 28872, 28873, 28902, 28905, 28969, 29042, 29119, 29124, 29135, 29212, 29481, 29823, 29994, 30017, 30030, 30035, 30085, 30095, 30097 & 30112 of 2025

COMMON ORDER:

Sri Dundu Manmohan, Sri P. Soma Shekar Reddy, Sri A.V. Raghu Ram, Sri P. Soma Shekar Reddy, learned counsel representing Sri P. Srikanth Rao and Sri P. Pavan Kumar Rao, Sri V.V.S. Ankith, learned counsel representing Sri A.V.K.Suryavara Prasad, Sri Gajanand Chakravarthi, learned counsel representing Sri Upadhyay Raghavender, Sri A.V.S. Siva Kartikeya, Sri Karan Talwar, Sri D.V. Pushpa Vardhan, learned counsel representing Sri T. Chaitanya Kumar, Ms. Syeda Sajida Samreen Fathima, learned counsel

representing Sri Akshay Mantri, Sri P. Venkata Prasad, learned counsel representing Ms. V. Gayatri Priya, Ms. Pragathi Mandapalle, learned counsel representing Ms. Sneha Asthana, Ms. N. Arthi, Ms. P. Praneetha Sri, learned counsel representing Ms. Sheetal Srikanth, Sri Yash Jain, learned counsel representing Sri M. Pranav, Sri S.P. Chidambaram, learned counsel representing Sri. Naga Deepak, Ms. Hema Jaiswal, Ms. P.K. Kalyani, learned counsel representing Sri Amancharla V Gopala Rao, Ms. Akruti Agarwal, Sri. Kirath Singh, learned counsel representing Ms. K. Kruthi, Sri T. Pradyoth, Sri Shriraj Manyam, learned counsel representing M/s. R.S. Associates, and Sri P.S.S. Kailash Nath, learned counsel for the petitioners.

Ms. B. Sapna Reddy, Ms. J. Sunitha, Sri A. Sudhakar Reddy and Sri N. Praveen Reddy, learned Senior Standing Counsel appears for the Income Tax Department.

2. In all these writ petitions the challenge is to the initiation of proceedings under Sections 148(A) and 148 of the Income Tax Act, 1961 (for short, "the Act") by the Jurisdictional Assessing Officer (JAO).

3. Petitioners though have taken other pleas in most of these writ petitions, but they submit that the issues involved in the present batch of writ petitions have been considered and settled by the judgment rendered by the learned coordinate Bench of this Court in W.P.No.26304 of 2024 vide order dated 28.04.2025 following the decision rendered in the case of **Kankanala Ravindra Reddy vs. Income Tax Officer**[1]. It is submitted that the present writ petitions may be disposed of on same lines after setting aside the impugned proceedings under Sections 148(A) and 148 of the Act and on similar terms as are set out in the case of **Kankanala Ravindra Reddy (supra)** and also in W.P.No.26304 of 2024, dated 28.04.2025.

4. In support of the submissions made by the learned counsel for the petitioners, they relied on the judgments of the Bombay High Court in **Hexaware Technologies Ltd., Vs. Assistant Commissioner of Income Tax and others**[2], **Abhin Anilkumar Sah Vs. Income Tax Officer (International Taxation) and others**[3], **Bank of India Vs. Assistant**

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[1] (2023) 156 taxmann.com 178 (Telangana)
[2] (2024) 464 ITR 430 (Bom)
[3] (2024) 468 ITR 350 (Bom)

Commissioner of Income Tax and others[4]; judgment of Gauhati High Court in **Ram Narayan Sah Vs. Union of India and others**[5], judgment of Punjab and Haryana High Court in **Jatinder Singh Bhangu Vs. Union of India and others**[6], judgments of Telangana High Court in **Venkataramana Reddy Patloola Vs. Deputy Commissioner of Income Tax and others**[7], **Shaik Sajid Vs. Assessment Unit, Income Tax Department and others**[8], **Kings Pride Infra Projects (P) Ltd., Vs. Deputy Commissioner of Income Tax**[9], **Satyaprakash Chigurupati Vs. The Assistant Commissioner of Income Tax, Ward 6(1), Hyderabad**[10] and **Deloitte Consulting India (P) Ltd., Vs. Assessment Unit, Income Tax Department**[11], judgment of Himachal Pradesh High Court in **Govind Singh Vs. Income Tax Officer**[12], judgment of Gujarat High Court in **Mansukhbhai Dahyabhai Radadiya Vs. Income Tax Officer, Ward 3(3)(5)**[13], judgment of Jharkhand High Court in **Shyam**

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[4] (2024) 468 ITR 350 (Bom)
[5] (2024) 471 ITR 228 (Gauhati)
[6] (2024) 466 ITR 474 (P&H)
[7] (2023) 468 ITR 181 (Telangana)
[8] W.P.No.26885 of 2024
[9] (2025) 176 taxmann.com 704 (Telangana)
[10] W.P.No.21063 of 2025 & batch
[11] (2025) 178 taxmann.com 781 (Telangana)
[12] (2024) 165 taxmann.com 113 (Himachal Pradesh)
[13] (2024) SCC OnLine Guj 4012

Sunder Saw Vs. Union of India and others[14], judgment of Calcutta High Court in **Giridhar Gopal Dalmia Vs. Union of India and others**[15], judgments of Madras High Court in **TVS Credit Services Ltd., Vs. Deputy Commissioner of Income Tax**[16] and **Mark Studio India Pvt., Ltd., Vs. Income Tax Officer and another**[17], judgments of Rajasthan High Court in **Sharda Devi Chhajer Vs. Income Tax Officer and another**[18] and **Shree Cement Ltd., Vs. Assistant Commissioner of Income Tax**[19], and judgment of Karnataka High Court in **Ramchandra Reddy Ravi Kumar Vs. Deputy Commissioner of Income Tax**[20].

5. These matters have been clubbed together for the reason that all of them assail the proceedings initiated under Section 148(A) followed by notice under Section 148 of the Act for reopening the assessment by the JAO. The dates of the impugned notices and proceedings have been referred to in the individual writ petitions, which are post 29.03.2022 i.e., the date on which the Central Government in exercise of the powers

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[14] (2025) SCC OnLine Jhar 287
[15] MAT No.1690 of 2023 (DB)
[16] (2025) 174 taxmann.com 1078 (Mad) (SB)
[17] W.A.No.781 of 2021 (DB)
[18] (2025) 477 ITR 228 (Raj)
[19] (2025) 177 taxmann.com 538 (Rajasthan)
[20] (2025) 170 taxmann.com 422 (Bombay)

conferred under Section 151A of the Act has made the e-Assessment of Income Escaping Assessment Scheme, 2002 vide Notification No.18 of 2022.

6. The respondent Department was asked to obtain instructions and file counter affidavit, if necessary, on facts and legal issues raised herein.

7. Learned counsel for the respondent Department has obtained instructions in all these matters. Counter affidavit has also been filed in more than 70 matters. Based upon the instructions received from the Department, learned counsel for the respondents do not dispute that the initiation of impugned proceedings under Section 148(A) of the Act has been done by the JAO after coming into force of the faceless scheme with effect from 29.03.2022.

8. Learned counsel for the respondents have also not been able to dispute that the legal issue as regards the jurisdiction of the JAO to initiate proceedings instead of Faceless Assessing Officer (FAO) have been well settled by the coordinate Bench of this Court in W.P.No.26304 of 2024 followed in several other judgments.

9. Learned counsel for the respondents also do not dispute that a number of other jurisdictional High Courts have also taken the same view. However, they submit that a contrary view has been taken in the following decisions as well. In support of their submissions, they relied upon the judgment of the Bombay High Court in **Caishen Enterprise LLP Vs. Assistant Commissioner**[21], judgments of Madras High Court in **Mark Studio India (P) Ltd., Vs. Income Tax Officer**[22] and **Perur Builders (P) Ltd., Vs. Income Tax Officer**[23], judgment of Gujarat High Court in **Talati and Talati LLP Vs. Assistant Commissioner of Income Tax**[24] and judgment of Delhi High Court in **T.K.S. Builders (P) Ltd., Vs. Income Tax Officer**[25].

10. Learned counsel for the respondents submit that SLP(C).No.027736 of 2023 and batch challenging the orders passed by this Court and other jurisdictional High Courts are pending before the Hon'ble Supreme Court, but no stay of the impugned judgments has been granted in favour of the revenue.

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[21] (2025) 176 taxmann.com 471 (Bombay)
[22] (2024) 169 taxmann.com 542 (Madras)
[23] (2025) 175 taxmann.com 253 (Madras)
[24] (2024) 167 taxmann.com 371 (Gujarat)
[25] (2024) 167 taxmann.com 759 (Delhi)

11. We have considered the submissions of the learned counsel for the parties and also the relevant factual assertion made by the petitioners that the impugned proceedings have been initiated by the JAO after coming into force of the Faceless Scheme with effect from 29.03.2022. The relevant details concerning individual petitioners are appended to this order and shall be treated as part of the order. They indicate the relevant assessment year, the date of notice issued under Section 148A of the Act, the date of the order under Section 148 of the Act, the date of sanction under Section 151 of the Act, intimation to proceed with assessment under Section 144B of the Act in some cases, the date of assessment order in some of the cases as against the individual writ petitions referred to in Column No.1.

12. From a perusal of the tabulation chart it is apparent that the impugned proceedings in all these cases have been initiated by JAO after coming into force of the Faceless Scheme with effect from 29.03.2022.

13. The legal issue as regards the lack of jurisdiction on the part of JAO to initiate the proceedings post implementation of the Faceless Scheme is no longer *res integra* as it has been held in the case of **Kankanala Ravindra Reddy (supra)** and by other jurisdictional High Courts.

14. As a matter of fact, several orders following the ratio rendered in the above cases have been passed one after the other. Therefore, we are of the considered view that the present batch of writ petitions also stand covered by the decision rendered by this Court in the case of **Kankanala Ravindra Reddy (supra)**. The relevant extract of the order dated 28.04.2025 passed in W.P.No.26304 of 2024 is reproduced hereunder:

> "15. What is worrying this Bench more is the fact that an endeavour is being made whole heartedly to ensure not to generate further litigation on issues which have been laid to rest by a large number of High Courts all of whom have taken a consistent stand that the action of the Income Tax Department being violative of the Finance Act, 2020 and Finance Act, 2021. Now, in order to protect the interest of the Revenue as also that of the assessee, it would be trite at this juncture, if we dispose of the writ petition with an observation/direction that the disposal of the instant writ petition in terms of the judgment rendered by this High Court in the case of **Kankanala Ravindra Reddy vs. Income Tax Officer** [(2023) 156 taxmann.com 178 (Telangana)] shall however be subject to the outcome of the SLPs which were filed by the Income Tax Department and which is pending consideration before the Hon'ble Supreme Court.
>
> 17. So far as the interest of the Revenue is concerned, we are of the considered opinion that the interest of the Revenue has

already been considered and protected, as has been observed in paragraphs 36, 37 and 38 of the order which, for ready reference, is reproduced hereunder:

> 36. For all the aforesaid reasons, the impugned notices issued and the proceedings drawn by the respondent-Department is neither tenable, nor sustainable. The notices so issued and the procedure adopted being *per se* illegal, deserves to be and are accordingly set aside/quashed. As a consequence, all the impugned orders getting quashed, the consequential orders passed by the respondent-Department pursuant to the notices issued under Sections 147 and 148 would also get quashed and it is ordered accordingly. The reason we are quashing the consequential order is on the principles that when the initiation of the proceedings itself was procedurally wrong, the subsequent orders also gets nullified automatically.
>
> 37. The preliminary objection raised by the petitioner is sustained and all these writ petitions stands allowed on this very jurisdictional issue. Since the impugned notices and orders are getting quashed on the point of jurisdiction, we are not inclined to proceed further and decide the other issues raised by the petitioner which stands reserved to be raised and contended in an appropriate proceedings.
>
> 38. Since the Hon'ble Supreme Court had, in the case of **Ashish Agarwal, supra**, **[Union of India vs. Ashish Agarwal [2022] 444 ITR 1 (SC)]**, as a one-time measure exercising the powers under Article 142 of the Constitution of India, permitted the Revenue to proceed under the substituted provisions, and this Court allowing the petitions only on the procedural flaw, the right conferred on the Revenue would remain reserved to proceed further if they so want from the stage of the order of the Supreme Court in the case of **Ashish Agarwal, supra**.

18. We would only further like to make observations that since we are inclined to dispose of the instant writ petition, conscious of the fact that the earlier order of this High Court in the case of Kanakala Ravindra Reddy (1 supra) is subjected to challenge before the Hon'ble Supreme Court in SLP No.3574 of 2024, preferred by the Income Tax Department, we make it clear that allowing of the instant writ petition is subject to outcome of the aforesaid SLP preferred by the Revenue against the decision of this High Court in the case of Kanakala Ravindra Reddy (1 supra). This, in other words, would mean that either of the parties, if they so want, may move an appropriate petition seeking revival of this writ petition in the light of the decision of

> the Hon'ble Supreme Court in the pending SLP on the very same issue.
>
> 19. Accordingly, the instant writ petition stands allowed in favour of the assessee so far as the issue of jurisdiction is concerned. As a consequence, the impugned notice under challenge under Sections 148-A and 148 stands set aside/quashed. The consequential orders, if any, also stand set aside/quashed in similar terms as have been passed by this High Court in the case of Kankanala Ravindra Reddy (1 supra). There shall be no order as to costs."

15. The impugned proceedings under Sections 148A and 148 of the Act assailed in these writ petitions are set aside. The consequential orders, if any, also stand set aside on similar terms as held in the case of **Kankanala Ravindra Reddy (supra)**. The revenue is also granted liberty in the same terms as at para 18 of the above quoted orders.

16. Accordingly, the writ petitions are disposed of. No order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

Sl.No.and Writ Petition No.	Assessee Name	Counter Filed or Not	Asst.Yr	Info. Received	Notice u/s 148 of the Act	Date of Notice u/s 148 A(b) of the IT Act	Date of Order u/s 148 A(d) of the Act	Date of Sanction u/s 151	Intimation to proceed with assessment u/s 144 B of	Date of Asst. Order	Whether Assessee has preferred appeal u/s 250 of I.T.Act
17-WP/23491/2025	Yashnu Yasasvi Polucherla	Not Filed	A.Y. 20-21	RMS	4/15/2024	3/31/2024	4/15/2024	4/12/2024	-	-	
20-WP/12956/2025	Chandra Shekar Narla	Filed	A.Y. 19-20	RMS	4/26/2023	3/30/2023	4/26/2023	4/26/2023	-	-	
21-WP/23495/2025	Apoorva Polucherla	Not Filed	A.Y. 17-18	RMS	4/15/2024	3/29/2024	4/15/2024	4/8/2024	-	-	
22-WP/23499/2025	Apoorva Polucherla	Not Filed	A.Y. 20-21	RMS	4/15/2024	3/21/2024	4/15/2024	4/5/2024	4/22/2025	-	
23-WP/23500/2025	Apoorva Polucherla	Not Filed	A.Y. 18-19	RMS	8/23/2024	8/6/2024	8/26/2024	8/23/2024	-	-	
27-WP/23571/2025	Polucherla Gurumurthy	Not Filed	A.Y. 18-19	RMS	8/26/2024	8/7/2024	8/26/2024	8/23/2024	-	-	
30-WP/23697/2025	Polucherla Gurumurthy	Not Filed	A.Y. 20-21	RMS	4/15/2024	3/28/2024	4/15/2024	4/8/2024	4/22/2025	-	
31-WP/23733/2025	Yashnu Yasasvi Polucherla	Not Filed	A.Y. 17-18	RMS	4/15/2024	3/29/2024	4/15/2024	4/8/2024	4/22/2025		
34-WP/23869/2025	Saleem Sultana	Not Filed	A.Y. 20-21	RMS	6/29/2025	3/22/2025	6/29/2025	6/29/2025	-	-	
35-WP/23877/2025	Sobha Rani Nuka	Not Filed	A.Y. 20-21	RMS	6/27/2025	3/28/2025	6/27/2025	6/27/2025			
36-WP/23885/2025	Ramesh Babu Jonnalagadda	Filed	A.Y. 16-17	RMS	3/25/2023	3/11/2023	3/25/2023	3/24/2024	-	2/29/2024	1/16/2025
39-WP/23903/2025	Sobha Rani Nuka	Not Filed	A.Y. 21-22	RMS	6/27/2025	3/25/2025	6/27/2025	6/27/2025			
41-WP/23911/2025	Venkata Ramana Reddy	Not Filed	A.Y. 20-21	RMS	-	3/27/2025	6/27/2025	6/27/2025			
43-WP/23989/2025	Venkata Ramana Reddy	Not Filed	A.Y. 19-20	RMS	6/27/2025	3/27/2025	6/27/2025	6/27/2025			
44-WP/24050/2025	Polucherla Gurumurthy	Not Filed	A.Y. 17-18	RMS	4/15/2024	3/29/2024	4/15/2024	4/10/2024	4/22/2025	-	
49-WP/24291/2025	Jairaj Harish	Not Filed	A.Y. 18-19	RMS	8/30/2024	8/19/2024	8/30/2024	8/30/2024	-	-	
50-WP/24317/2025	Sushil Garcha	Not Filed	A.Y. 18-19	RMS	8/30/2024	8/19/2024	8/30/2024	8/30/2024	-	-	
51-WP/24356/2025	Harish Madugula	Not Filed	A.Y. 21-22	135-A	3/28/2025	-	-	-	-	-	
56-WP/24528/2025	Smt. Garre Lakshmi Sujatha	Not Filed	A.Y. 20-21	RMS	3/21/2024	2/8/2024	3/21/2024	3/20/2024		12.23.2024	
63-WP/24905/2025	Mr Kyasa Harieshwar	Filed	A.Y. 19-20	RMS	6/30/2025	3/28/2025	6/30/2025	6/28/2025			
67-WP/25228/2025	Acuvate Software Pvt Ltd	Not Filed	A.Y. 20-21	DDIT	6/28/2025	3/27/2025	6/28/2025	6/28/2025			
71-WP/25289/2025	Shaik Sondumiya	Not Filed	A.Y. 17-18	RMS	3/16/2024	2/14/2024	3/16/2024	3/15/2024	-	2/25/2025	
73-WP/25729/2025	Akhil Kodali	Not Filed	A.Y. 18-19	RMS	4/13/2022	3/23/2022	4/13/2022	4/13/2022	-	2/1/2024	
77-WP/25857/2025	Nabeelbuddin Shaik	Not Filed	A.Y. 20-21	RMS	3/12/2024	2/14/2024	3/11/2024	3/8/2024	-	-	
79-WP/25860/2025	Kishor Gajula	Not Filed	A.Y. 20-21	RMS	2/28/2024	2/14/2024	2/28/2024	2/27/2024	-	-	

82-WP/25919/2025	P. Thirumala Rao	Not Filed	A.Y. 16-17	RMS	4/10/2023	3/3/2023	4/10/2023	4/7/2023	-	2/12/2024	
83-WP/25947/2025	Asger Iqbal Khalidi	Not Filed	A.Y. 20-21	RMS	3/12/2024	2/6/2024	3/11/2024	3/7/2024	-	2/5/2025	
91-WP/26181/2025	Sri Adla Surender Reddy	Not Filed	A.Y. 17-18	RMS	3/16/2024	2/9/2024	3/16/2024	3/11/2024	7/9/2024	3/5/2025	
94-WP/26430/2025	M/s. Sreekanth Trading Pvt Lt	Not Filed	A.Y. 15-16	RMS	3/23/2023	3/2/2023	3/23/2023	3/22/2023	-	2/8/2024	
101-WP/27123/2025	Jayalakshmi Automotives Pvt	Not Filed	A.Y. 18-19	RMS	8/31/2024	8/20/2024	8/31/2024	8/31/2024	-	2/8/2021	
102-WP/27125/2025	Sri Sattaiah Chedurubelli	Not Filed	A.Y. 19-20	RMS	3/31/2024	3/11/2024	3/30/2024	3/27/2024	5/30/2024	1/21/2025	
103-WP/27182/2025	Sandhya Devi Pandanboina	Not Filed	A.Y. 17-18	RMS	3/12/2025	2/10/2024	3/12/2024	3/12/2024	7/9/2024	-	
105-WP/27311/2025	Sunitha Boggarapu	Not Filed	A.Y. 19-20	RMS	6/27/2025	3/23/2025	6/27/2025	6/27/2025			
126-WP/28658/2025	eera Sudarsana Choodavarap	Not Filed	A.Y. 20-21	RMS	3/30/2024			3/29/2024		11/21/2024	
115-WP/27714/2025	Azeem Ullah Khan	Not Filed	A.Y. 20-21	RMS	6/26/2025	3/29/2025	6/26/2025	6/26/2025			
125-WP/28601/2025	M/s. Signode India Ltd	Not Filed	A.Y. 19-20	RMS	6/26/2025	3/30/2025	6/26/2025	6/23/2025			
128-WP/28873/2025	Money Spin Fincorp	Not Filed	A.Y. 20-21	S High	3/13/2024	2/2/2024	3/13/2024	2/2/2024	12.19.2024		
131-WP/28969/2025	Deepak Mundada	Not Filed	A.Y. 17-18	RMS	3/31/2021	-	-	-	-	3/3/2022	
132-WP/29042/2025	Deepak Mundada	Not Filed	A.Y. 13-14	RMS	7/23/2022	-	-	-	11/2/2022	5/23/2023	
133-WP/29119/2025	Deepak Mundada	Not Filed	A.Y. 14-15	RMS	7/22/2022	-	-	-	11/3/2022	5/15/2023	
134-WP/29124/2025	Deepak Mundada	Not Filed	A.Y. 15-16	RMS	7/23/2022	-	-	-	11/2/2022	5/11/2023	
137-WP/29994/2025	Madhusudhan Kannaiah	Not Filed	A.Y. 15-16	RMS	4/20/2022	3/23/2022	4/20/2022	-	-	3/12/2024	
140-WP/30035/2025	Nitin Navandher	Not Filed	A.Y.21-22	RMS	6/27/2025	-	-				
141-WP/30085/2025	Sri Venkateshwara Swamy	Not Filed	A.Y. 18-19	RMS	4/19/2022	-	-				
142-WP/30095/2025	Sri Venkateshwara Swamy	Not Filed	A.Y. 20-21	RMS	3/12/2024	-	-				
143-WP/30097/2025	Sri Venkateshwara Swamy	Not Filed	A.Y. 16-17	RMS	3/27/2023	-	-				
144-WP/30112/2025	kyasa Harieshwar	Not Filed	A.Y. 21-22	RMS	6/30/2025	3/31/2025	6/30/2025	6/28/2025			
147-WP/29481/2025	Sridhar Teegala	Not Filed	A.Y. 18-19	RMS	4/19/2022	3/23/2022	4/19/2022	4/19/2022		3/18/2024	-
148-WP/29823/2025	Madhusudhan Kannaiah	Not Filed	AY 17-18	RMS	3/21/2024	-	-				

J SUNITHA

WP/23575/2025	Mohan Reddy Chukkayagari	Filed	2016-2017	-	31.03.2023	-	29.03.2023	-	10.02.2024	10.02.2024	NO
WP/23898/2025	Kuchadi Satish	Filed	2018-2019	-	31.03.2022	-	-	-	-		NO
WP/24091/2025	Mrs. Sharada Alli Mr.	Filed	2020-2021	-	14.03.2024	-	-	-	-		NO
WP/24415/2025	Talwar Mobiles Private Ltd,	Filed	2020-2021	-		-	-	-	31.01.2025		NO
WP/24504/2025	Sugandha Bai Myadam	Filed	2020-2021	-	10.06.2025	-	-	-	-		NO
WP/24748/2025	The Primary Agricultural	Filed	2019-2020	-		-	-	-	17.01.2024		NO
WP/24806/2025	The Primary Agricultural	Filed	2018-2019	-		-	-	-	25.01.2024		NO

WP/24897/2025	Sobha Rani Nasani	Filed	2021-2022	-	23.06.2024	-	-	-	-			NO
WP/24901/2025	Ravi Jagati	Filed	2020-2021	-	13.03.2024	-	-	-	-			NO
WP/24911/2025	Rajaiah	Filed	2015-2016	-	03.04.2022	-	-	-	-			NO
WP/25152/2025	Smt. Rachakonda Manjula	Filed	2020-2021	-	26.06.2025	-	-	-	-			NO
WP/25273/2025	Sohail Ahmed	Filed	2015-2016	-	03.04.2022	-	-	-	-			NO
WP/25503/2025	Mohammed Sultan	Not Filed	2020-2021	-	31.03.2024	-	-	-	-	27.03.2025		YES
WP/25794/2025	Mohammed Sultan	Not Filed	2019-2020	-	10.04.2023	-	-	-	-	27.03.2025		
WP/25819/2025	M/s. The Primary Agriculture	Not Filed	2016-2017	-	22.07.2022	-	21.07.2022	-		16.05.2023		
WP/27074/2025	Sri. Ramavath Pulya	Not Filed	2017-2018	-	28.02.2024	-	28.02.2024	-		02.01.2025		
WP/27620/2025	Absolute Built Concept	Not Filed	2022-2023	-	19.12.2023	-	18.12.2023	-		07.03.2025		
WP/27631/2025	Mrs. Jaya Lakshmi Rayasam	Not Filed	2019-2020	-	23.06.2025	-	23.06.2025	-				
WP/27638/2025	Sadguru Saai Energies	Not Filed	2022-2023	-	19.12.2023	-	18.12.2023	-		19.03.2025		
WP/27709/2025	Sadguru Saai Energies	Not Filed	2020-2021	-	30.06.2023	-	30.06.2023	-		07.03.2025		
WP/27781/2025	Mr. Ashok Yadav Keyatam	Not Filed	2019-2020	-		-	-	-		19.01.2024		
WP/27789/2025	Kothapalli Devi Sabitha	Not Filed	2021-2022	-	20.06.2025	-	19.06.2025	-				
WP/28443/2025	Absolute Built Concept	Not Filed	2021-2022	-	22.08.2023	-	22.08.2023	-		07.03.2025		
WP/29135/2025	M/s Primary Agriculture	Filed	2020-2021	-		-	-	-		06.01.2025		
WP/26496/2025	Bharadwaj Pedduri	-	2021-2022	-	17.06.2025	26.03.2025	16.06.2025	-				
WP/30030/2025	Srinidhi Enterprises	Not Filed	2020-2021	-	13.03.2025	-	12.03.2025	-				
					SUDHAKAR							
WP/23580/2025	SMT. SWAPNA KOLA	Filed	2020-21	-	30.03.2024	-	30.03.2024		-	-		No
WP/23837/2025	CHITTAREDDIDEVIKA RANI	Filed	2018-19	-	30.08.2024	-	30.08.2024		Yes	-		No
WP/23847/2025	CHITTAREDDIDEVIKA RANI	Filed	2021-22	-	16.06.2024	-	16.06.2024		No	-		No
WP/23901/2025	CHITTAREDDIDEVIKA RANI	Filed	2019-20	-	16.06.2025	-	16.06.2025		-	-		No
WP/23908/2025	CHITTAREDDIDEVIKA RANI	Filed	2020-21	-	18.04.2024	-	18.04.2024		Yes	-		No
WP/23958/2025	S V HP GAS GRAMIN VITRAK	Not Filed	2019-20	-	05.04.2023	-	05.04.2023		Yes	12.02.2025		No
WP/24108/2025	PRABHAKARJANGITI	Filed	2020-21	-	27.03.2024	-	27.03.2024		Yes	10.02.2025		No
WP/24161/2025	AJAY KUMARPAIDIMARRY	Filed	2020-21	-	06.04.2023	-	06.04.2023		Yes	-		No
WP/24235/2025	MANOJ SHARMA	Filed	2020-21	-	30.03.2024	-	30.03.2024		Yes	-		No
WP/24377/2025	SSV CHITFUNDS PRIVATELIMI	Not Filed	2018-19	-	31.08.2024	-	31.08.2024		Yes	-		No
WP/24871/2025	ANCHAKRAVARTHYPAMIDIGA	Filed	2020-21	-	31.03.2024	-	31.03.2024		Yes	25.02.2025		No

WP/25117/2025	MAA HITECHCONSTRUCTIONS	Not Filed	2019-20	-	05.04.2023	-	05.04.2023		Yes	22.05.2024	No
WP/25262/2025	MAA HITECHCONSTRUCTIONS	Not Filed	2018-19	-	26.04.2022	-	26.04.2022		Yes	11.01.2024	No
WP/26018/2025	OSAL HOMESAND HEIGHTS L	Filed	2021-22	-	20.06.2025	-	20.06.2025		-	-	No
WP/26055/2025	MOHAMMED ABDULMUJEEB	Filed	2020-21	-	30.03.2024	-	30.03.2024		Yes	08.01.2025	No
WP/26097/2025	SRI RAJESH BABUSUGANDHI	Filed	2020-21	-	20.06.2025	-	20.06.2025		-	-	No
WP/26105/2025	BHOOPAL REDDYELLA	Filed	2018-19	-	26.04.2022	-	26.04.2022		Yes	23.02.2024	No
WP/26159/2025	RUSHNA PRASADSURAPANEN	Filed	2020-21	-	29.03.2024	-	29.03.2024		Yes	04.02.2025	No
WP/26323/2025	RONMENTALMANAGEMENTP	Filed	2019-20	-	28.06.2025	-	28.06.2025		-	-	No
WP/26572/2025	MOHD ABDULRASHEED	Not Filed	2020-21	-	23.04.2024	-	23.04.2024		-	-	No
WP/26580/2025	REENIVASAGANDHI BOLLINEN	Not Filed		-	30.06.2025	-	30.06.2025		-	-	No
WP/26847/2025	MADHAVI GASAGENCY	Not Filed		-	16.04.2024	-	16.04.2024		-	-	No
WP/27219/2025	IPRPROJECTS PRIVATELIMITE	Filed		-	29.07.2022	-	29.07.2022		Yes	29.05.2023	No
WP/28169/2025	MOHD IMRAN KHAN	Not Filed		-	18.06.2025	-	18.06.2025		-	-	No
WP/28194/2025	SHARIEF TOURSANDTRAVELS	Not Filed		-	31.03.2024	-	31.03.2024		Yes	11.3.2025	No
WP/28315/2025	OMPOSITESINDIA PRIVATELIN	Filed		-	28.06.2025	-	28.06.2025		-	-	No
WP/28872/2025	MADHU KUMARVADLA	Not Filed		-	28.03.2024	-	28.03.2024		Yes	25.02.2025	No
					PRAVEEN						
WP/23532/2025	John Foundation	Yes	2015 - 16	h	3.23.2024	-	-	3.20.2024	-	-	
WP/23530/2025	John Foundation	Yes	2019 - 20	h	3.23.2024	-	-	3.20.2024	-	-	
WP/23521/2025	John Foundation	Yes	2020 - 21	h	9.29.2023	-	-	-	-	-	
WP/26107/2025	Vishwanatham Tatipally	No	2021 - 22	Mana	6.25.2025	3.21.2025	6.25.2025	6.25.2025	-	-	
26317/2025	Mytrah Energy (India) Pvt Ltd	No	2020 - 21	Mana	5.29.2025	3.11.2025	5.29.2025	5.28.2025	-	-	
27488/2025	Venkayalapathi (HUF)	Yes	2023 - 24	h	3.22.2025	-	-	3.18.2025	-	8.7.2025	
27585/2025	Venkayalapathi (HUF)	Yes	2021 - 22	h	3.22.2025	-	-	3.18.2025	-	8.7.2025	
27700/2025	Venkayalapathi (HUF)	Yes	2022 - 23	h	4.4.2025	-	-	3.24.2025	-	8.7.2025	
28443/2025	Private Limited	No	2021 - 22	y	8.22.2023	7.6.2023	8.22.2023	8.22.2023	-	3.7.2025	
27620/2025	Private Limited	No	2022 - 23	y	12.19.2023	11.2.2023	12.18.2023	12.15.2023	-	3.7.2025	
29212/2025	Ltd	No	2023 - 24	h	10.24.2024	-	-	10.17.2024	-	-	
30017/2025	Limited	No	2021 - 22	Mana	6.27.2025	3.22.2025	6.27.2025	6.27.2025	-	-	
29934/2025	Limited	No	2019 - 20	Mana	6.27.2025	3.22.2025	6.27.2025	6.27.2025	-	-	
28902/2025	Rakesh Jain	No	2019 - 20	h	1.27.2023	12.13.2022	1.27.2023	1.27.2023	-	9.25.2023	
28905/2025	Rakesh Jain	No	2020 - 21	h	1.27.2023	12.13.2022	1.27.2023	1.27.2023	-	9.26.2023	
27638/2025	Private Limited	No	2022 - 23	y	12.19.2023	-	12.18.2023	12.15.2023	-	3.19.2025	
27709/2025	Private Limited	No	2020 - 21	y	6.30.2023	5.19.2023	6.30.2023	6.30.2023	-	3.7.2025	

SD/-N. SRIHARI
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Principal Commissioner of Income Tax-1, Hyderabad, I.T. Tower, 10-2-3, A.C. Guards, Hyderabad-500004.
2. The Principal Chief Commissioner of Income Tax, AP & TS, 10th Floor, C-Block, I.T. Towers, 10-2-3, A.C.Guards, Hyderabad - 500 004
3. The Principal Commissioner of Income Tax 2, Hyderabad Signature Towers, Sy. No.6(P) of Kondapur, Sy.37(P) of Kothaguda, Opp. Botanical Gardens, Selingampally Mandal, Rangareddy District, Hyderabad, Telangana, 500084
4. The Principal Chief Commissioner of Income Tax, Room No. 922, 9th Floor, B Block, I.T Towers, A.C. Guards Masab Tank, Hyderabad, Telangana-500028
5. The Principal Commissioner of Income Tax - 2, Income Tax Towers, A.C.Guards, Hyderabad - 500004.
6. The Principal Commissioner of Income Tax - 4, Hyderabad, Income Tax Towers, A.C.Guards, Masab Tank, Hyderabad - 500004.

7. The Principal Chief Commissioner of Income Tax-III, Hyderabad, Telangana
8. The Principal Commissioner of Income Tax - 6, Hyderabad, Income Tax Towers, AC Guards, Masab Tank, Hyderabad - 500 004, Telangana.
9. The Office of Commissioner, Income Tax Department, Ministry of Finance, Government of India, New Delhi - 100 011.
10. The Office of the Income Tax Officer, Ward 11(1), Hyderabad Signature Towers , Sy No. 6(P) of Kondapur, Sy. 37(P) of Kothaguda, Opp Botanical Gardens, Serilingampally (M), RR District, Hyderabad, Telangana – 500084
11. The Addl/Joint/Deputy/Assistant Commissioner of Income Tax/Income Tax Officer, Assessment Unit, National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Room No 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi - 110 003
12. The Income Tax Officer, Ward - 17(1), Signature Towers, Kondapur, Opposite Botanical Gardens, Hyderabad - 500 084
13. The Chief Commissioner of Income Tax, IT Towers, A.C. Guards, Hyderabad - 500 004
14. The Commissioner of Income Tax (Appeals), National Faceless Appeals Centre, Income Tax Department, Ministry of Finance, C Block, 4th Floor, S.P.M. Civic Centre, New Delhi - 110 001
15. The Income Tax Officer, Ward - 8(1), Signature Towers, Sy. No. 6(P) of Kondapur, Sy. No. 37(P) of Kothaguda, Opp. Botanical Gardens, Serilingampally (M), RR District, Hyderabad 500084.
16. The Assistant Commissioner of Income Tax Officer, Circle 8(1), Hyderabad, Singnature Towers, Sy.No. 6(P) of Kondapur, Sy.No. 37(P) of Kothaguda,

(Cont

Opp. Botanical Gardens, Serlingampally Mandal, Ranga Reddy District - 500 084, Telangana.

17. The Assistant Commissioner of Income Tax, Circle-3(1), Botanical Gardens, Signature Towers, Kondapur, Hyderabad, Telangana-500032.
18. The Income tax officer, Ward 1, Sangareddy Income Tax Office, Veerabhadra Nagar, New Bus Stand, Veerabhadra Nagar, Sangareddy Telangana
19. The Income Tax Officer, Ward-1, 6-2-156/3, Subhash Nagar, Nizamabad-503 002.
20. The Secretary, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi, Union of India-110 001
21. The Income Tax Office, Ward -4(1), Hyderabad, Aayakar Bhavan, Hyderabad-500004.
22. The Principal Commissioner of Income Tax-IV, Hyderabad, IT Towers Masab Tank, Hyderabad, Telangana-500004.
23. The Income Tax officer, Ward-1 Khammam.
24. The Principal Commissioner of Income Tax-4, Hyderabad, Income Tax Towers, AC Guards, Masab Tank, Hyderabad-500004.
25. The Assessment Unit/ Verification Unit/ Technical Unit/ Review Unit, Central Board of Direct Taxes, Central Secretariat, North Block, New Delhi - 110001 Income Tax Department National Faceless Assessment Centre.
26. The Income Tax Officer, Ward 1, Sangareddy Income Signature Towers, Opp. Botanical Gardens Serilingampally Mandal, Hyderabad Rangareddy District, Telangana - 500084
27. The Chief Commissioner of Income Tax, 9th Floor, Income tax Towers, 10-2-3, AC Guards, Hyderabad - 500004
28. The Sub-Registrar, Sadasivpet, Sangareddy District, 3-7-105/278627/1, Shop No. 3,4,5 Asra Complex, N.H.-9 Bompad Road, Sadasivpet Village, Sangareddy District, T.G.
29. The Assistant Commissioner of Income Tax, Central Circle-1(4), Hyderabad, Aayakar Bhawan, Opposite LB Stadium, Basheer Bagh, Hyderabad - 500 004,Telangana
30. The Additional Commissioner of Income Tax, Central Range -1, Hyderabad, Aayakar Bhawan, Opposite LB Stadium. Basheer Bagh, Hyderabad - 500 004, Telangana.
31. The Assessment Unit, Income Tax Department, National Faceless Assessment Centre Government of India, Jawaharlal Nehru Marg, Block B, Press Enclave, Savitri Nagar New Delhi - 110002
32. The Income Tax Officer, Ward 12(1), Hyderabad, Aaykar Bhawan, OPP.LB Stadium, Basheer Bagh, Hyderabad, Telangana-500004.
33. The Income Tax Officer, Ward 6(1), Hyderabad/ IT TOWER, AC Guards, Masab Tank, Hyderabad, Telangana, 500004
34. The Assistant Commissioner of Income Tax, Circle 9(1), Hyderabad, I T Tower, AC Guards, Masab Tank, Hyderabad, Telangana-500004.

35. The Joint Commissioner of Income Tax, Range 9, Hyderabad, I T Tower, AC Guards, Masab Tank, Hyderabad, Telangana-500004.
36. The Income Tax Officer, Ward - 9(1), I.T. Towers, A.C. Guards, Masabtank, Hyderabad - 500004.
37. The Income Tax Officer, Ward 15(1), Hyderabad/ IT TOWER, AC Guards, Masab Tank, Hyderabad-500004, Telangana
38. The Income Tax Officer, Ward - 4(1), I.T. Towers, A.C. Guards, Masabtank, Hyderabad - 500004
39. The Assistant Commissioner of Income Tax, Central Circle, Central Circle - 3(1), Aayakar Bhawan, Opposite LB Stadium, Basheerbagh, Hyderabad - 500004, Telangana
40. The Addl./Joint Commissioner Income Tax Range-3, I.T. Towers, A.C. Guards, Lakdikapul, Hyderabad Telangana-500028
41. The Principal Commissioner of Income Tax Range-3, I.T. Towers, A.C. Guards, Lakdikapul, Hyderabad Telangana-500028
42. The Deputy/Assistant Commissioner of Income Tax, Circle 5(1), IT Towers, A.C. Guards, Masab Tank, Hyderabad -500004
43. The Principal Chief Commissioner of Income Tax, AP and Telangana, Aayakar Bhvan, Oppist LB Stadium, Basheerbagh, Hyderabad - 500 004.
44. The Income Tax Officer, Ward 4(1), Hyderabad, IT Tower, AC Guards, Masab Tank, Hyderabad - 500004.
45. The Income Tax Officer, Circle 12(1), Hyderabad 2nd Floor, Basheerbagh, Aayakar Bhavan, Hyderabad, 500004
46. The Income Tax Officer, Ward 5(3)(3), Bangalore HMT Bhawan, No. 59, Bellary Road, Ganganagar, Bengaluru, Karnataka – 560032.
47. The Income Tax Officer, Ward 13(1), Hyderabad, # Aaykar Bhawan, Opposite LB Stadium, Basheer Bagh, Hyderabad, Telangana, 500004.
48. The Income Tax Officer, Ward 1, Mancherial, Sy No.425, 1st Floor, Ranga Raja Complex, Reddy Colony, Mancherial - 504208.
49. The Income Tax Officer, Ward 1, Mahabubnagar, Income Tax Office, DEO Office Road, Mahabubnagar, Telangana-509001.
50. The Income Tax Officer Ward 10(1), Hyderabad IT Tower, AC Guards, Masab Tank, Hyderabad, 500004
51. The Income Tax Officer Ward 1, Warangal Income Tax Office, D.No. 1-8-610, 3rd Floor, Mayuri Complex, Opp-TSNPDCL Bhawan, Nakkalagutta, Hanamkonda, Warangal, Telangana, 506001
52. The Income Tax Officer, Ward-1, Income Tax Office, Kothagudem.
53. The Income Tax Officer, Ward 1(1), Hyderabad, Aaykar Bhawan, Opposite L B Stadium, Basheerbagh, Hyderabad - 500004.
54. The Income tax officer, Ward-1, Manchiriyal 2nd Floor, Ravindra Hospital, Bellampally Road, Mancherial Telangana-504209
55. The Income Tax Officer, Circle 6(1), Hyderabad, IT Tower, AC Guards, Masab Tank Hyderabad - 500004, Telangana.

56. The Income Tax Officer, Ward-1, Suryapet Income Tax Office, Krishna Nagar Colony Suryapet, Telangana – 508213
57. The Income Tax Officer, Ward 1, Sangareddy Income Tax Office, Veerabhadra Nagar, New Bus Stand, Veerabhadra Nagar, Sangareddy Telangana
58. The Income Tax Office, Ward -1, Siddipet, 8-1-22, Allauddin Complex, Subhash Road, Siddipet-502103
59. The Addl. Commissioner of Income Tax, Range 6, Hyderabad
60. The Addl. Commissioner of Income, Range-1, Hyderabad
61. The Assistant Commissioner of Income Tax, Circle 6(1),Hyderabad, IT Tower, AC Guards, Masab Tank Hyderabad - 500004, Telanagna.
62. The Addl. Commissioner of Income -Tax, Range- 6, Hyderabad, Income Tax Towers, AC Guards, Masab Tank, Hyderabad - 500 004, Telangana.
63. The Deputy Commissioner of Income Tax, Central Circle 3(3), Aayakar Bhawan, Basheerbagh, Hyderabad - 500004.
64. The Deputy Commissioner of Income Tax, Circle 1(1), Hyderabad, I.T. towers, 10-2-3, A.C.Guards, Hyderabad 500 004.
65. The Deputy Commissioner of Income Tax, Circle 2(1), Hyderabad, Signature Towers, Sy.No. 6(P) of Kondapur, Sy. 37(P) of Kothaguda, Opp. Botanical Gardens, Serlingampally Mandal, Ranga Reddy District, Hyderabad - 500 084, Telangana.
66. The Joint Commissioner of Income Tax Karimnagar Range, Aaykar Bhavan, Near Raja Theatre, Karimnagar - 505001.
67. The National Faceless Assessment Centre, Income Tax Department Ministry of Finance Govt. of India, New Delhi.
68. The Office of the Income Tax Officer Ward 6(1), Hyderabad, IT Tower, AC Guards, Masab Tank, Hyderabad, Telangana, 500004.
69. The Office of the Deputy Commissioner of Income Tax Circle 1(1), Hyderabad, IT Tower, AC Guards, Masab Tank, Hyderabad, Telangana, 500004
70. The Principal Chief Commissioner of Income Tax, Income Tax Towers, Masab Tank, Hyderabad, Telangana 500004
71. The Income Tax Officer, Ward-16(3), I.T. Towers, A.C. Guards, Masabtank, Hyderabad - 500004.
72. The Principal Chief Commissioner of Income Tax, AP & TS, 10th Floor, C-Block, I.T.Towers, 10-2-3, A.C.Guards, Hyderabad -500004
73. The Income Tax Officer, Ward 5(1), Hyderabad I T TOWER, AC Guards, Masab Tank, Telangana,
74. The Chairman, Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, Government of India,. Secretariat Buildings, New Delhi - 110 001.
75. The Income tax officer Ward 13(1), Hyderabad
76. The Additional Commissioner of Income Tax Range-13, Aayakar Bhavan, Basheer Bagh, Hyderabad

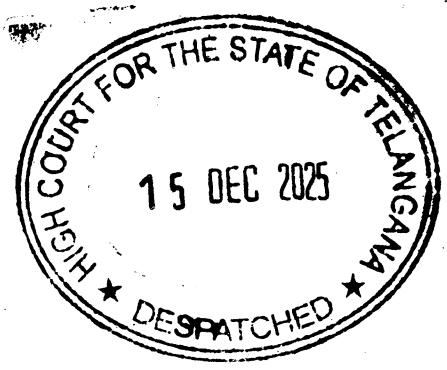
77. The Principal Chief Commissioner of Income Tax, Ministry of Finance, Telangana, Union of India.
78. The Income Tax Officer, Ward-I, Khammam, Telangana.
79. The Assistant Commissioner of Income Tax, Circle-6(1), I.T. Towers, A.C. Guards, Masabtank, Hyderabad - 500004.
80. The Assistant Commissioner Of Income Tax, Circle 8(1), Hyderabad. Signature Towers, Sy.No.6(P) of Kondapur, Sy.37(P) of Kothaguda, Serlingampally(M), Rangareddy(Dist), Hyderabad - 500084.
81. The Chief Commissioner Of Income Tax, O/o. The Chief Commissioner of Income Tax Signature Towers, Sy.No.6(P) of Kondapur, Sy.37(P) of Kothaguda, Serlingampally(M), Hyderabad -500084.
82. The Assistant Commissioner of Income Tax, Circle 3(1), Hyderabad, Telangana
83. The Income Tax Officer, Ward - 1, Income Tax Office, Near Rail Under Bridge, Nalgonda - 508001.
84. The Commissioner of Income tax, Central Circle-2(4), Hyderabad/ Aaykar Bhawan, Opposite Lb Stadium, Basheer Bagh, Hyderabad, Hyderabad, Telangana, 500004
85. The Income Tax Officer Ward-6(1), IT Towers,AC Guards,Hyderabad, Telangana-500004
86. The Income Tax Officer, Ward - 16(3), I.T. Towers, A.C. Guards, Masabtank, Hyderabad - 500004.
87. The Income Tax Officer, Income Tax Office, Ward 6, Hyderabad.
88. The Assessment Unit, Income Tax Department.
89. The Commissioner of Income tax, Central Circle-2(4), Hyderabad Aaykar Bhawan, Opposite Lb Stadium, Basheer Bagh, Hyderabad, Hyderabad, Telangana, 500004
90. The Income Tax Officer, Ward-8(1), IT Towers, AC Guards, Masab Tank, Hyderabad-500004
91. The Assistant Commissioner Of Income Tax, Central Circle-2(2)Hyderabad Aayakar Bhavan, Shakker Bhavan, Basheerbagh, Hyderabad, Telangana, 500004
92. The Principal Commissioner of Income Tax II, Hyderabad Income Tax Towers, AC Guards, Masab Tank, Hyderabad, 500004
93. The Income Tax Officer, Ward-9(1), I. T Towers, A.C. Guards, Masab Tank Hyderabad - 500028.
94. The Income Tax Officer, Ward-11(1), Signature Towers, Kondapur, Hyderabad-500084
95. The Income Tax Officer Ward 13(3), Hyderabad, Aaykar Bhawan, Opp. LB Stadium, Basheer Bagh, Hyderabad, Telangana, 500004.
96. The Addl Commissioner of Income, Range 13, Hyderabad, I T Tower, AC Guards, Masab Tank, Hyderabad, Telangana-500004.

97. The Assistant Commissioner of Income Tax, DC/ACIT Circle-5(1), Hyderabad/ Room No. 224,B-Block, 2nd Floor, I T Tower, Ac Guards, Masab Tank, Hyderabad, Telangana-500004
98. The Additional Joint Commissioner of Income Tax Range 5, Hyderabad, Office of the Principal Commissioner of Income Tax, Hyderabad, Telangana
99. The Assistant Commissioner Of Income Tax, Central Circle-2(2)Hyderabad Aayakar Bhavan, Shakker Bhavan, Basheerbagh, Hyderabad, Telangana, 500004
100. The Principal Commissioner of Income Tax I, Hyderabad Income Tax Towers, AC Guards, Masab Tank, Hyderabad, 500004
101. The Principal Commissioner of Income Tax II, Hyderabad Income Tax Towers, AC Guards, Masab Tank, Hyderabad, 500004
102. The Income Tax Officer, Ward 12(6), Hyderabad Aayakar Bhavan, Shakker Bhavan, Basheerbagh, Hyderabad, Telangana, 500004
103. The Income Tax Officer, Ward9(1), Hyderabad/ I T TOWER, AC Guards, Masab Tank, Hyderabad, Telangana, 500004
104. The Income Tax Officer, Ward 7(1), Income Tax Department, Hyderabad
105. The Office of the Assistant Commissioner of Income Tax, Central Circle, Circle 3(4), Aayakar Bhavan, Opp. L.B. Stadium, Basheerbagh, Hyderabad, Telangana -500004
106. The Punjab National Bank, Branch Bowenpally, 156/1, SMR, SARTAJ PLA, Sikh Village, Secunderabad, Telangana - 500009
107. The income Tax Officer, Ward 10(1), Hyderabad, IT Tower, AC Guards, Masab Tank, Hyderabad,Telangana-500004
108. The Principal Commissioner of Income Tax, PCIT-1, Hyderabad, I T Tower, AC Guards, Masab Tank, Hyderabad, Telangana-500004.
109. The Assistant Commissioner of Income Tax Circle 13(1), Hyderabad,Aaykar Bhawan, OPP, LB Stadium, Basheer Bagh, Hyderabad, Telangana-500004.
110. The Income Tax Officer, Circle - 1, Nizambad, Income Tax Office, 6-2-156/3, Subhash Nagar, Nizambad - 503 002, Telangana.
111. The Principal Commissioner of Income Tax, Hyderabad - 2, Income Tax Office, 6-2-156/3, Subhash Nagar, Nizambad - 503 002, Telangana.
112. The Deputy Commissioner of Income Tax, Central Circle - 3(3), Aayakar Bhavan, Basheerbagh, Hyderabad - 500004.
113. The Income Tax Officer Ward - 12(1), Hyderabad, Aaykar Bhawan, Opposite LB Stadium, Basheer Bagh, Hyderabad - 500 004. Telangana.
114. The Principal Commissioner of Income Tax, Hyderabad - 1, Aaykar Bhawan, Opposite LB Stadium, Basheer Bagh, Hyderabad - 500 004, Telangana.
115. The Income Tax Officer, Ward 10 (1), Hyderabad IT Tower, Ac Guards, Masab Tank, Hyderabad, Telangana, 500004

116. The Principal Commissioner of Income Tax I, Hyderabad Income Tax Towers, AC Guards, Masab Tank, Hyderabad, 500004
117. The Commissioner of Income Tax, Center Circle-1(2), Hyderabad
118. The Income Tax Officer, Ward-8(1), IT Towers, AC Guards, Masab Tank, Hyderabad-500004
119. The Assistant Commissioner of Income Tax, Circle 12 (1), Hyderabad, Aaykar Bhawan, Opposite LB Stadium, Basheer Bagh, Hyderabad, Telangana – 500004
120. The Principal Commissioner of Income Tax 1, Hyderabad 10th Floor, C Block, IT Towers, AC Guards, Hyderabad-500 004
121. The Income Tax Officer, Ward 10 (1), Hyderabad IT Tower, Ac Guards, Masab Tank, Hyderabad, Telangana, 500004.
122. Assistant Commissioner of Income Tax, Circle- 3(2), Hyderabad.
123. One CC to SRI R.S.ASSOCIATES, Advocate [OPUC]
124. One CC to SRI T.PRADYOTH, Advocate [OPUC]
125. One CC to SRI HIMANGINI SANGHI, Advocate [OPUC]
126. One CC to SRI UPADHYAY RAGHAVENDER, Advocate [OPUC]
127. One CC to SRI V.V.S.ANKITH, Advocate [OPUC]
128. One CC to SRI GAJANAND CHAKRAVARTHI, Advocate [OPUC]
129. One CC to SRI SHEETAL SRIKANTH, Advocate [OPUC]
130. One CC to SRI DUNDU MANMOHAN, Advocate [OPUC]
131. One CC to SRI A.V.A.SIVA KARTIKEYA, Advocate [OPUC]
132. One CC to SRI M.NAGA DEEPAK, Advocate [OPUC]
133. One CC to SRI A.V.K.SURYAVARA PRASAD, Advocate [OPUC]
134. One CC to SRI K.PRABHABATI, Advocate [OPUC]
135. One CC to SRI KRUTHI KALAGA, Advocate [OPUC]
136. One CC to SRI V.ANEESH, Advocate [OPUC]
137. One CC to SRI A.KRANTI KUMAR REDDY, Advocate [OPUC]
138. One CC to SRI PARIKSHITH KUTUR, Advocate [OPUC]
139. One CC to SRI AKSHAY MANTRI, Advocate [OPUC]
140. One CC to SRI JAI KISHAN SOLANKI, Advocate [OPUC]
141. One CC to SRI A. V. RAGHU RAM, Advocate [OPUC]
142. One CC to SRI P. SRIKANTH RAO, Advocate [OPUC]
143. One CC to SRI YASH JAIN, Advocate [OPUC]
144. One CC to M/s. AYYAGARI JAYASHREE, Advocate [OPUC]
145. One CC to SRI B..KRISHNA REDDY, Advocate [OPUC]
146. One CC to SRI KARAN TALWAR, Advocate [OPUC]
147. One CC to SRI POLKAMPALLY PAVAN KUMAR RAO, Advocate [OPUC]
148. One CC to SRI KAILASH NATH.P.S.S., Advocate [OPUC]
149. One CC to Ms. AKRUTI AGARWAL, Advocate [OPUC]
150. One CC to SRI THANNERU CHAITANYA KUMAR, Advocate [OPUC]
151. One CC to M/s. VELGANI GAYATRI PRIYA, Advocate [OPUC]
152. One CC to SRI MOHD MUKHAIRUDDIN, Advocate [OPUC]
153. One CC to SRI S.VIJAY ADITHYA, Advocate [OPUC]
154. One CC to SRI SHRIRAJ MANYAM, Advocate [OPUC]
155. One CC to SRI S.P.CHIDAMBARAM, Advocate [OPUC]
156. One CC to Ms. SNEHA ASTHANA, Advocate [OPUC]
157. One CC to Ms. HEMA JAISWAL, Advocate [OPUC]
158. One CC to Ms. P.K.KALYANI, Advocate [OPUC]
159. One CC to SRI D.V.PUSHPA VARDAHAN, Advocate [OPUC]
160. One CC to SRI KIRATH SINGH, Advocate [OPUC]
161. One CC to SRI P.VENKATA PRASAD, Advocate [OPUC]
162. One CC to Ms. SYEDA SAJIDA SAMREEN FATHIMA, Advocate [OPUC]
163. One CC to Ms. N.ARTHI, Advocate [OPUC]

164. One CC to Ms. P.PRANEETHA SRI, Advocate [OPUC]
165. One CC to SRI M.PRANAV, Advocate [OPUC]
166. One CC to Ms. PRAGATHI MANDAPALLE, Advocate [OPUC]
167. One CC to SRI E.HARI BABU, Advocate [OPUC]
168. One CC to SRI P.SOMA SHEKAR REDDY, Advocate [OPUC]
169. One CC to SRI GOPALA RAO AMANCHARLA.V, Advocate [OPUC]
170. One CC to Ms. J.SUNITHA, Sr. SC FOR IT [OPUC]
171. One CC to SRI N.PRAVEEN REDDY, Sr. SC FOR IT [OPUC]
172. One CC to Ms. B.SAPNA REDDY, Sr. SC FOR IT [OPUC]
173. One CC to SRI K.SUDHAKAR REDDY, Sr. SC FOR IT [OPUC]
174. One CC to SRI PULIMAMIDI SHASHIDHAR REDDY, SC FOR CENTRAL GOVT. [OPUC]
175. One CC to SRI KALVALA SANJEEV, SC FOR CENTRAL GOVT [OPUC]
176. One CC to SRI M. VIJAY KUMAR GOUD, SENIOR S.C. FOR CENTRAL GOVERNMENT [OPUC]
177. Two CCs to GP FOR STAMPS & REGISTRATION, High Court for the State of Telangana at Hyderabad [OUT]
178. Two CD Copies

MP



HIGH COURT

DATED:16/10/2025

COMMON ORDER

W.P. Nos.23491, 12956, 23495, 23499, 23500, 23521, 23530, 23532, 23571, 23575, 23580, 23697, 23733, 23837, 23847, 23869, 23877, 23885, 23898, 23901, 23903, 23908, 23911, 23958, 23989, 24050, 24091, 24108, 24161, 24235, 24291, 24317, 24356, 24377, 24415, 24504, 24528, 24748, 24806, 24871, 24897, 24901, 24905, 24911, 25117, 25152, 25228, 25255, 25262, 25273, 25289, 25503, 25729, 25741, 25794, 25819, 25857, 25858, 25860, 25861, 25899, 25919, 25947, 26018, 26034, 26055, 26097, 26105, 26107, 26159, 26181, 26317, 26323, 26430, 26496, 26572, 26580, 26718, 26847, 27074, 27123, 27125, 27182, 27219, 27311, 27488, 27585, 27620, 27631, 27638, 27659, 27671, 27700, 27709, 27714, 27781, 27789, 27851, 28169, 28194, 28315, 28443, 28499, 28507, 28601, 28658, 28872, 28873, 28902, 28905, 28969, 29042, 29119, 29124, 29135, 29212, 29481, 29823, 29994, 30017, 30030, 30035, 30085, 30095, 30097 & 30112 of 2025

DISPOSING OF THE WRIT PETITIONS

WITHOUT COSTS

(181) MT
3/12/25