

**HIGH COURT FOR THE STATE OF TELANGANA  
AT HYDERABAD**

MONDAY, THE TWENTY NINTH DAY OF APRIL  
TWO THOUSAND AND TWENTY FOUR

**:PRESENT:**

**THE HONOURABLE SRI JUSTICE SUJOY PAUL  
AND  
THE HONOURABLE SRI JUSTICE N.TUKARAMJI  
WRIT PETITION NO: 10912 OF 2024**

**Between:**

Syeda Humera Hai, D/o Syed Raza Ali Hashmy, Aged about 55 yrs, Presently residing at 25839, Oakwood Knoll Drive, Katy, Foreign, United States of America - 77494

Permanent address at - 11- 38/3, Mamidpally, KV Rangareddy, Behind Pahadishareef, Hyderabad - 500 005.

**Petitioner**

**AND**

1. Income Tax Officer, (Int Taxn)- 1, Hyd, Aaykar Bhawan, Opposite LB Stadium, Basheer Bagh, Hyderabad - 500004.
2. Union of India, Ministry of Finance, Department of Revenue, Rep., by its Secretary (Revenue), 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 or direction or order more particularly in the nature of a writ of mandamus calling for the records and quashing the (i) impugned order dated 14.11.2023, bearing DIN and Order No ITBA/COM/F/17/2023-24/1057941382(1) for the Assessment Year 2016-17 passed by Respondent No. 1 under sub-section (d) of Section 148A of the Income Tax Act, 1961, and (ii) impugned notice dated 15.11.2023, bearing DIN and Notice No ALIPH6565L/148/A. Y. 2016- 17 for the Assessment Year 2016-17, issued by Respondent No. 1 under Section 148 of the Income Tax Act, 1961, as being illegal, arbitrary, barred by limitation, in excess of jurisdiction and in violation of principles of natural justice, and consequently, restraining the Respondents from making any assessment, reassessment or recomputation or otherwise proceeding against the Petitioner on the basis of the aforementioned order dated 14.11.2023 and notice dated 15.11.2023;

**IA NO: 2 OF 2024**

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 consequently suspend all further proceedings pursuant to the impugned notice dated 14.11.2023, bearing DIN and Notice No ALIPH6565L/148/A. Y. 2016-17 for the Assessment Year 2016- 17, issued by Respondent No. 1 under Section 148 of the Income Tax Act, 1961, Pending disposal of WP 10912 of 2024, on the file of the High Court.

**IA NO: 3 OF 2024**

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 a stay of the operation of the impugned order dated 14.11.2023, bearing DIN and Order No ITBA/COM/F/17/2023- 24/1057941382(1) for the Assessment Year 2016-17 passed by Respondent No. 1 under sub- section (d) of Section 148A of the Income Tax Act, 1961, Pending disposal of WP 10912 of 2024, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and upon hearing the arguments of Sri Swaroop MV, learned counsel for the petitioner representing M/s MYTRI INDUKURU Advocate for the Petitioner, SRI VIJHAY K PUNNA Advocate for the Respondents and the Court made the following.

**ORDER:**

**Sri Swaroop MV, learned counsel for the petitioner and Sri Vijhay K Punna, learned counsel for respondents.**

**Learned counsel for the petitioner submits that this is the second visit of the petitioner to this Court. In previous round, the petitioner filed W.P.No.14001 of 2023 challenging show cause notice dated 11.03.2023 issued by the respondents. The petitioner submitted online reply to the said notice on 25.03.2023 and without considering the said reply the respondent passed the impugned order 31.03.2023 therein. The said order could not sustain judicial scrutiny and this Court by order dated 08.06.2023 in W.P.No.14001 of 2023 set aside the said order by reserving the liberty to the respondents to consider the online reply filed by the petitioner dated 25.03.2023 and afford opportunity to the petitioner and pass appropriate order in accordance of law.**

**Learned counsel for the petitioner submits that the only course open to the respondents was to consider the reply dated 25.03.2023, provide personal hearing and pass fresh order. Instead, they adopted the procedure which is unknown to law and issued fresh notice dated 16.06.2023 and the petitioner filed reply dated 26.06.2023 to the same. The aforesaid notice was followed by three more notices dated 14.07.2023, 09.08.2023 and 06.10.2023. Finally, the impugned order dated 14.11.2023 herein was passed by the respondents by placing reliance on Section 148 A (d).**

It is submitted that even if limitation is counted from 26.06.2023 i.e., the date when the petitioner filed reply to notice dated 16.06.2023, the limitation will come to end on 31.07.2023. The language employed in Section 148 A as well as the scheme shows that only one notice and one reply is contemplated by legislature, issuance of repeated notices in order to extend limitation is impermissible and therefore, liable to be interfered.

Learned counsel for the respondents prays time to file counter.

Prayer is allowed.

The counter shall be filed within four weeks from today and rejoinder shall be filed within 15 days there from.

Learned counsel for the petitioner is also heard on interim relief. Subject to hearing other side, till the next date of hearing no coercive steps shall be taken against the petitioner.

List on 02.07.2024.

Sd/- K.AMMAJI  
ASSISTANT REGISTRAR

//TRUE COPY//

  
SECTION OFFICER

To,

1. Income Tax Officer, (Int Taxn)- 1, Hyd, Aaykar Bhawan, Opposite LB Stadium, Basheer Bagh, Hyderabad - 500004.
2. The Secretary (Revenue), Union of India, Ministry of Finance, Department of Revenue, North Block - New Delhi - 110001.  
(Addresses 1 and 2 by RPAD)
3. One CC to M/s MYTRI INDUKURU Advocate [OPUC]
4. One spare copy

**HIGH COURT**

**SP, J  
&  
NTR, J**

**DATED:29/04/2024**

**NOTE: LIST ON 02.07.2024.**

**ORDER**

**WP.No.10912 of 2024**

**INTERIM DIRECTION**

