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

TUESDAY, THE THIRTIETH DAY OF JANUARY
TWO THOUSAND AND TWENTY FOUR

PRESENT

THE HONOURABLE SRI JUSTICE P.SAM KOSHY
AND
THE HONOURABLE SRI JUSTICE N.TUKARAMJI

WRIT PETITION NO: 10559 OF 2023

Between:

Jeevraj Patel, S/o Late Kheta Patel, Aged about 72 years, Occ- Nil R/o.11-15-7, J, Sri Nagar, L.B.Nagar, Hyderabad-500074.

...PETITIONER

AND

1. The Assistant Commissioner of Income Tax, Central Circle-3 (2), Ayakar Bhavan, Basheerbagh, ,Hyderabad -500 004, Telangana.
2. The Additional Commissioner of Income Tax, Central Range -3, Hyderabad.
3. The Principal, CIT, Central Circle, Ayakar Bhavan, Basheerbagh, Hyderabad - 500 004.
4. 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 Certiorari declaring that the Assessment Order dated 20.03.2023 passed by the 1st Respondent for the Assessment Year 2021 22 vide DIN and Order No. ITBA/AST/S/ 144/2022-23/1051005135 (1) under section 144 of the Income Tax Act, 1961 is illegal, highhanded, discriminatory, arbitrary, unreasonable, unjust and violative of principles of natural justice and Articles 14, 21 and 300A of the Constitution of India and consequently to quash the said Assessment Order dated 20.0.2023.

IA NO: 1 OF 2023

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 assessment order dated 20/03/2023 passed u/s 144 of the Act and also the demand notice dt.20.03.2023 issued u/s 156 of the Act.

Counsel for the Petitioner : SRI V.V.RAMANA

Counsel for the Respondents No.1to3 : Ms.B.SAPNA REDDY,
rep., Ms.K.MAMATA,
Sr.SC FOR IT DEPT.

Counsel for the Respondents No.4 : SRI B.MUKERJEE, DY. SOL GEN

The Court made the following: ORDER

THE HON'BLE SRI JUSTICE P.SAM KOSHY

AND

THE HON'BLE SRI JUSTICE N.TUKARAMJI

W.P. No. 10559 of 2023

ORDER: *(per Hon'ble Sri Justice* ***P.SAM KOSHY)***

Heard Mr. V. V. Ramana, learned counsel for the petitioner; Ms. B. Sapna Reddy, learned counsel representing Ms. K. Mamata, learned Senior Standing Counsel for Income Tax Department, appearing for respondent Nos.1 to 3 and learned counsel Mr. B. Mukerjee, representing learned Deputy Solicitor General of India appearing for respondent No.4. Perused the entire record.

2. The challenge in the present writ petition is to the Assessment Order dated 20.03.2023 passed by respondent No.1 for the Assessment Year 2021-22 *vide* DIN & Order No.ITBA/AST/S/144/2022-23/1051005135(1) under Section 144 of the Income Tax Act, 1961.

3. In the instant case, upon perusal of the records, we find that the authorities concerned have considered the documents and submissions given by the petitioner which touches the factual aspect of the matter. Therefore, we are not inclined to entertain the writ petition at this juncture reserving the right of the petitioner to challenge the Assessment Order by way of an appeal in accordance with the statute.

4. Given the fact that the petitioner had approached this Court immediately challenging the impugned order dated 20.03.2023, it is ordered that the period spent by the petitioner before the High Court shall be excluded for the purpose of counting the limitation for preferring the appeal.

5. In view thereof, the Writ Petition stands rejected reserving the right of the petitioner to prefer an appeal in accordance with law. No order as to costs.

Consequently, miscellaneous petitions pending, if any, shall stand closed.

SD/-A.V.S. PRASAD
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to SRI V.V.RAMANA, Advocate. [OPUC]
2. One CC to SRI K MAMATA, Senior Standing counsel for Income Tax. [OPUC]
3. One CC to SRI B.MUKERJEE, (Deputy Solicitor General of India), High Court for the State of Telangana at Hyderabad. [OPUC]
4. Two CD Copies.

BSK
GJP

HIGH COURT

DATED:30/01/2024

CC TODAY



ORDER

WP.No.10559 of 2023

REJECTING THE WRIT PETITION
WITHOUT COSTS

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31/1/24