

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

SPECIAL LEAVE PETITION (CIVIL) Diary No(s) . 33956/2025

[Arising out of impugned final judgment and order dated 29-08-2024 in WP No. 23573/2024 passed by the High Court for the State of Telangana at Hyderabad]

ADIT (INT TAXN) 2 HYD & ANR.

Petitioner(s)

VERSUS

DEEPANJAN ROY

Respondent(s)

(IA No. 157270/2025 - CONDONATION OF DELAY IN FILING SLP & IA No. 157271/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 16-07-2025 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA

HON'BLE MR. JUSTICE R. MAHADEVAN

For Petitioner(s) :

Ms. Madhulika Upadhyay, AOR
Mr. Navanjay Mahapatra, Adv.
Mr. Udayaditya Banerjee, Adv.
Mr. Keshav Thakur, Adv.
Mr. Susheel Tomar, Adv.

For Respondent(s) :

UPON hearing the counsel the Court made the following
O R D E R

1. Delay condoned.
2. Exemption Application is allowed.
3. Having heard the learned counsel appearing for the petitioners - Revenue and having gone through the materials on record, we find no good reason to interfere with the impugned order passed by the High Court.
3. The Special Leave Petition is, accordingly, dismissed.
4. Pending applications, if any, shall also stand disposed of.

(VISHAL ANAND)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)

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

THURSDAY, THE TWENTY NINTH DAY OF AUGUST
TWO THOUSAND AND TWENTY FOUR

PRESENT

**THE HONOURABLE SRI JUSTICE SUJOY PAUL
AND
THE HONOURABLE SRI JUSTICE NAMAVARAPU RAJESHWAR RAO**

WRIT PETITION NO: 23573 OF 2024

Between:

DEEPANJAN ROY, S/o. TARIT KUMAR ROY, Aged about 49 years,
Occupation. Business R/o. Flat No 5, Lakshmi Enclave, 34/42, Ch , Shivaji
Marg, T Nagar Chennai 600017 , India. PAN. AFXPRO234D Assessment
Year. 2020-21 Rep by Its SPA Holder Uma Ramachandran D/o. Durga
Prasada Rao Aged about 75 Years, Occ. Business R/o. H No. E-95,
Sainikpuri, Secunderabad, Telangana.

...PETITIONER

AND

1. ADIT(INT TAXN)-2.,HYD, Aaykar Bhawan, Opposite Lb Stadium, Basheer Bagh, Hyderabad, Telangana, 500004 Telangana State.
2. The Principal Chief Commissioner of Income Tax Telangana and A P, Hyderabad, IT Towers, AC Guards, Masab Tank, Hyderabad 500 028, 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 an appropriate writ, order or direction more particularly one in the nature of Writ of Mandamus, declaring the impugned notice dated. 02/04/2024 for A.Y. 2020-21 passed u/s 148A(d) of the Act vide DIN No. ITBA/AST/F/148A/2024-25/1063842875(1) and the consequential notice u/s 148 dated 02/04/2024 vide DIN No. ITBA/AST/S/148 1/2024-25/1063843056(1), issued by the JA0(1st respondent) instead of NFAC (FAO-Faceless Assessment Authority), as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural Justice

Counsel for the Petitioner: SRI. THANNERU CHAITANYA KUMAR

Counsel for the Respondent: SRI VIJHAY K PUNNA (SENIOR SC FOR ITD)

The Court made the following: ORDER

THE HONOURABLE SRI JUSTICE SUJOY PAUL

AND

THE HONOURABLE SRI JUSTICE NAMAVARAPU RAJESHWAR RAO

WRIT PETITION No.23573 of 2024

ORDER (per Hon'ble SP,J)

Sri T.Chaitanya Kumar, learned counsel, appears for the petitioner and Sri Vijhay K Punna, learned Senior Standing Counsel for Income Tax Department, appears for the respondents.

2. With the consent finally heard.
3. Learned counsel for the parties fairly and jointly urge that the point involved in this case is squarely covered by order passed by this Court in W.P.No.13353 of 2024 and batch and it may be allowed of in terms of the said order.
4. In view of consensus arrived at, this Writ Petition is allowed in terms of order passed in W.P.No.13353 of 2024 and batch. The direction contained in the said order shall apply *mutatis mutandis* to this case with full force. No costs.

Interlocutory applications, if any pending, shall also stand closed.

SD/- P.Ch. NAGABHUSHAMBA
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. ADIT(INT TAXN)-2.,HYD, Aaykar Bhawan, Opposite Lb Stadium, Basheer Bagh, Hyderabad, Telangana, 500004 Telangana State.
2. The Principal Chief Commissioner of Income Tax Telangana and A P, Hyderabad, IT Towers, AC Guards, Masab Tank, Hyderabad 500 028, Telangana
3. One CC to SRI. THANNERU CHAITANYA KUMAR Advocate [OPUC]
4. One CC to SRI. VIJHAY K PUNNA (SENIOR SC FOR ITD) [OPUC]
5. Two CD Copies

KKS
GJP 