

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

MONDAY, THE THIRTIETH DAY OF DECEMBER

TWO THOUSAND AND TWENTY FOUR

**:PRESENT:**

**THE HONOURABLE SRI JUSTICE SUJOY PAUL**

**AND**

**THE HONOURABLE DR. JUSTICE G.RADHA RANI**

**WRIT PETITION NOS: 3201 OF 2023 AND 21210 OF 2022**

**W.P.No.3201 of 2023**

**Between:**

Smt. Anvida Bandi, Plot No.389, Spurthi Nivas, Road No. 22B, Jubilee Hills,  
Hyderabad – 500033.

**...Petitioner**

**AND**

1. Deputy Commissioner of Income-Tax, Central Circle - 3(4), Aayakar Bhawan, Opp: LB Stadium Basheer Bagh, Hyderabad – 500 004.
2. Principal Commissioner of Income-Tax, (Central), Aayakar Bhawan, Basheer Bagh, Hyderabad – 500 004.
3. The Secretary, Office of the Approving Panel for General Anti-Avoidance Rules, Room No 337C., CR Building, IP Estate, New Delhi – 110002.
4. Union of India, through 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 a writ, order or direction particularly one in the nature of Mandamus or any other writ in terms of Article 226 of the Constitution of India, setting aside the Impugned Order dated 23.01.2023 passed by the 3rd Respondent for the A.Y.2020-21 being ex-facie arbitrary, illegal, erroneous and contrary to the scheme and provisions of the Act.

**IA NO: 1 OF 2023**

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to order stay of all further proceedings pursuant to the Impugned Order of the 3rd Respondent, for the A.Y. 2020-21, pending disposal of WP.No.3201 of 2023, 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 the order of the High Court dated: 07.02.2023, 10.04.2023, 23.06.2023, 03.08.2023, 30.10.2023, 23.01.2024, 06.06.2024, 11.07.2024, 20.08.2024, 24.09.2024, 22.10.2024 and 26.11.2024 made herein and upon hearing the arguments of SRI. B.G. REDDY Advocate for the Petitioner, Ms. K. MAMATA CHOUDARY Advocate for the Respondent Nos.1 and 2 and SRI. GADI PRAVEEN KUMAR (DEPUTY SOLICITOR GENERAL OF INDIA) for the Respondent No.4,

**W.P.No.21210 of 2022**

**Between:**

EKGE RETAIL LLP, (Successor of M/s Madevsag Retail Pvt Ltd) 8-2-309/B/1, 2, 4th Floor Road No 14, Banjara Hills, Hyderabad – 500034.

**...Petitioner**

**AND**

1. Assistant Commissioner of Income-Tax, Central Circle - 3(4), Aaykar Bhawan, Opp. LB Stadium, Basheer Bagh, Hyderabad - 500 004.
2. The Principal Commissioner of Income-Tax, Central Aaykar Bhawan, Opp: LB Stadium, Basheer Bagh, Hyderabad- 500 004.
3. The Secretary, Office of the Approving Panel under General Anti-Avoidance Rules, Room No.337C, CR Building, IP Estate, New Delhi – 110002.
4. Union of India, through 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 a Writ, Order or direction particularly one in the nature of a writ of Mandamus in terms of Article 226 of the Constitution of India, setting aside the Impugned Order dated 23.02.2022 passed by the 3rd Respondent for the A.Y. 2018-19,

**IA NO: 1 OF 2022**

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to order stay of all further proceedings pursuant to the Impugned Order of the 3rd Respondent, for the A.Y. 2018-19, pending disposal of WP.No.21210 of 2022 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 the order of the High Court dated: 26.04.2022, 11.07.2022, 10.04.2023, 23.06.2023, 03.08.2023, 30.10.2023, 23.01.2024, 06.06.2024, 11.07.2024, 20.08.2024, 24.09.2024, 22.10.2024 and 26.11.2024 made herein and upon hearing the arguments of M/s. LAKSHMI KUMARAN SRIDHARAN Advocate for the Petitioner and Ms. B. SAPNA REDDY learned counsel representing Ms. K. MAMATA CHOUDARY (S.C) for the Respondents, the Court made the following;

**ORDER:**

**As prayed, two weeks' time is granted to file counter. Reply/rejoinder, if any, may be filed within two weeks therefrom.**

**List on 03.02.2025.**

**Interim relief granted, (if any), shall remain in operation till the next date of hearing.**

**SD/-MD.ISMAIL  
ASSISTANT REGISTRAR**

**//TRUE COPY//**

**SECTION OFFICER**

**To,**

1. One CC to SRI. B.G. REDDY, Advocate [OPUC].
2. One CC to M/s. LAKSHMI KUMARAN SRIDHARAN, Advocate [OPUC].
3. One CC to SRI. GADI PRAVEEN KUMAR (DEPUTY SOLICITOR GENERAL OF INDIA), Advocate [OPUC].
4. Two spare copies

**HIGH COURT**

**SPJ & Dr.GRRJ**

**DATED:30/12/2024**

**LIST ON 03.02.2025.**

**ORDER**

**WRIT PETITION NOs: 3201 OF 2023 AND 21210 OF 2022**

**INTERIM ORDER EXTENDED**

