

HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD

TUESDAY, THE TENTH DAY OF DECEMBER TWO THOUSAND AND NINETEEN

:PRESENT:**THE HONOURABLE SRI JUSTICE M.S.RAMACHANDRA RAO****AND****THE HONOURABLE SRI JUSTICE K.LAKSHMAN****IA No. 1 OF 2019****IN****WP NO: 27319 OF 2019****Between:**

M/s. Alpine Estates, A Partnership Firm incorporated under the Indian Partnership Act, 1932 having its office at 5-4-187/3 and 4, 2nd floor, Soham Mansion, Ranigunj, Secunderabad - 500003. represented by its Partner Sri Soham Modi, S/o. Late Sri Satish Modi, aged about 50 years, R/o. Plot No.280, Jubilee Hills, Road No.25, Hyderabad -0 500 034.

...Petitioner

(Petitioner in WP 27319 OF 2019
on the file of High Court)

AND

1. Union of India, represented by its Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi -110001.
2. The Deputy Commissioner of Income Tax, Circle-10(1), Room No. 515, 5th Floor, A Block, 1. T. Towers, A.C. Guards, Masab Tank, Hyderabad - 500004.
3. The Assistant Commissioner of Income Tax, Circle-10(1), 5A, I.T. Towers, A.C. Guards, Masab Tank, Hyderabad - 500004.
4. Income Tax Officer, Ward - 10(3), 5th Floor, A Block, I.T. Towers, AC Guards, Hyderabad - 500004.

...Respondents

(Respondents in-do-)

Counsel for the Petitioner**: M/s DIVYA DATLA****Counsel for the Respondent No.1****: N RAJESHWAR RAO(AST SOL GEN)****Counsel for the Respondent Nos.2 to 4 : Sri K. Raji Reddy**

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 stay all further proceedings pursuant to the impugned order dated 14/11/2019 passed by Respondent No. 3 u/s. 147 of the Act for the Assessment Year 2014-15 by the Respondent No. 3 under the Income Tax Act, 1961, pending disposal of WP No. 27319 of 2019, on the file of the High Court.

The court while directing issue of notice to the Respondents herein to show cause as to why this application should not be complied with, made the following.(The receipt of this order will be deemed to be the receipt of notice in the case).

ORDER:

Sri K. Raji Reddy, Senior Counsel for Central Board of Direct Taxes, takes notice on behalf of 2nd respondent.

Sri N. Rajeswar Rao, learned Assistant Solicitor General, takes notice on behalf of 1st respondent.

Since the impugned order passed by 3rd respondent merely proceeds on the absence of any mention in the Assessment Order about the admissibility of deduction under Section 80-I(B) of the Income Tax Act, 1961 and does not consider the objections of the petitioner to the re-opening of the Assessment; and also having regard to the law laid down by the Full Bench of the Delhi High

Court in Commissioner of Income Tax vs. Usha International Ltd.¹, there shall be interim stay as prayed for.

Post the Writ Petition on 12.02.2020.

//TRUE COPY//

SD/- T.SRINIVAS
ASSISTANT REGISTRAR

SECTION OFFICER

To,

1. The Secretary, Union of India, Department of Revenue, Ministry of Finance, North Block, New Delhi -110001.
2. The Deputy Commissioner of Income Tax, Circle-10(1), Room No. 515, 5th Floor, A Block, 1. T. Towers, A.C. Guards, Masab Tank, Hyderabad - 500004.
3. The Assistant Commissioner of Income Tax, Circle-10(1), 5A, I. T. Towers, A.C. Guards, Masab Tank, Hyderabad - 500004.
4. Income Tax Officer, Ward - 10(3), 5th Floor, A Block, I.T. Towers, AC Guards, Hyderabad - 500004.(1 to 4 By RPAD)
5. One CC to M/s. DIVYA DATLA, Advocate [OPUC]
6. One CC to SRI N RAJESHWAR RAO(AST SOL GEN) Advocate [OPUC]
7. Two spare copies