

IN THE HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD
WEDNESDAY ,THE THIRTEENTH DAY OF APRIL TWO THOUSAND AND
TWENTY TWO

:PRESENT:

THE HONOURABLE SRI JUSTICE UJJAL BHUYAN
AND
THE HONOURABLE MRS JUSTICE SUREPALLI NANDA
WRIT PETITION NO: 18549 OF 2022

Between:

Vista Homes, 5-4-187/3 and 4, 2nd Floor, Soham Mansion, M.G. Road, Secunderabad 5000003, Telangana, represented by its Managing Partner Sri Soham Satish Modi, S/o. Late Satish Modi, aged about 53 years, R/o. Plot No. 280, Road No. 25, Jubilee Hills, Hyderabad.

Petitioner

AND

1. Union of India, represented by its Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi -110001.
2. Additional/Joint/Deputy/ Assistant Commissioner of Income Tax/ Income Tax Officer,, National Faceless Assessment Centre, New- Delhi.

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, direction or order more particularly in the nature of a writ of mandamus declaring the penalty order bearing DIN No. ITBA/PNL/F/270A/2021-22/1041977416(1) dated 29/03/2022 passed by Respondent No. 2 u/s. 270A of the Income Tax Act, 1961 for the Assessment Year 2018-19 as being void, illegal, arbitrary, violative of Article 14 of the Constitution of India and violative of principles of natural justice and consequently set aside the same;

IA NO: 1 OF 2022:

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 all further proceedings including collection of tax pursuant to the penalty order bearing DIN No. ITBA/PNL/F/270A/2021-22/1041977416(1) dated 29/03/2022 passed by Respondent No. 2 for the Assessment Year 2018-19, pending disposal of WP 18549 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 upon hearing the arguments of Sri S Ravi, Senior Counsel for M/s R.S. ASSOCIATES Advocate for the Petitioner and Sri K Raji Reddy (S.C.) for the Respondents, the Court made the following.

ORDER:

Heard Mr. S.Ravi, learned Senior Counsel for the petitioner and Mr. K.Raji Reddy, learned Standing Counsel for Income Tax Department for the respondents.

Challenge made in this writ petition is to the order dated 29.03.2022 whereby and whereunder, 2nd respondent has imposed penalty of Rs.2.92 crores on the petitioner under Section 270A of the Income Tax Act, 1961.

A perusal of the impugned order would *prima facie* go to show that the same is devoid of reasons.

At this stage, learned Standing Counsel prays for time to obtain instructions.

Let him obtain the instructions on 21.04.2022.

In the meanwhile, respondents shall not take further steps pursuant to the impugned order of penalty dated 29.03.2022.

List on 21.04.2022.

//TRUE COPY//

Sd/- G.SIREESHA
ASSISTANT REGISTRAR
SECTION OFFICER

2022

To,

1. The Secretary, Department of Revenue, Ministry of Finance, Union of India, North Block, New Delhi -110001.
2. The Additional/Joint/Deputy/ Assistant Commissioner of Income Tax/ Income Tax Officer,, National Faceless Assessment Centre, New- Delhi (1 & 2 by RPAD)
3. One CC to M/s R.S. ASSOCIATES Advocate [OPUC]
4. Two spare copies

HIGH COURT

UBJ & SNJ

DATED:13/04/2022

POST ON 21-04-2022

ORDER

WP.No.18549 OF 2022

DIRECTION

