

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

FRIDAY, THE TWENTY SECOND DAY OF APRIL  
TWO THOUSAND AND TWENTY TWO

**PRESENT**

**THE HON'BLE SRI JUSTICE UJJAL BHUYAN  
AND  
THE HON'BLE MRS JUSTICE SUREPALLI NANDA**

**WRIT PETITION NO: 13926 OF 2022**

**Between:**

APR JEWELLERS PRIVATE LIMITED, (Pan No AALCA3233D) Rep. By Its  
Managing Director Sri Rama Krishna Reddy Ambati, Office at H.No.3-6-290,  
Flat No.3, Ground Floor, Sai Tirumala Towers, Opp. Hotel Central Park,  
Hyderguda, Hyderabad -500029.

**...PETITIONER**

**AND**

1. The Commissioner of Income Tax (Appeals), Hyderabad-I.
2. The Income Tax Officer, Ward 1(2), Income Tax Department, Hyderabad.

**...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 pass an order or orders or a writ more particularly one in the nature of Writ of Mandamus and declare the action of the Respondent No. 1 in disposing of the Stay Petition dt. 05/04/2021 filed by the Writ Petitioner against the Assessment Order No. ITB A/AST/S/143 (3)/2019- 20/1022824094 dt. 21-12-2019 for the A.Y.2017-18 of the Respondent No. 2 vide orders dt. 04.03.2022 by directing the petitioner herein to deposit a sum equivalent to 20% of the outstanding demand of Rs. 1,48,02,044/- so as to avoid the petitioner being treated as not being default of the above said demand as illegal, arbitrary and against the Principles of Natural Justice and in violation of Article 14 and contrary to the relevant instructions issued by CBDT and contrary to the guidelines issued by the judgements of the Hon'ble High courts and consequently set aside the order dt. 04.03.2022 vide Appeal No CIT(A), Hyderabad-1/10430/2019-20 passed by Respondent No. 2

**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 of all further recovery proceedings of the Respondent No.2 till the disposal of the present petition

**Counsel for the Petitioner: SRI SRIRIPURAM KESHA, COUNSEL FOR  
SRI CHALLA GUNARANJAN**

**Counsel for Respondents: SRI K. RAJI REDDY  
Sr. SC FOR INCOME TAX DEPARTMENT**

**The Court made the following: ORDER**

**THE HONOURABLE SRI JUSTICE UJJAL BHUYAN**  
**AND**  
**THE HONOURABLE MRS JUSTICE SUREPALLI NANDA**

**WRIT PETITION No.13926 of 2022**

**ORDER:** *(Per Hon'ble Sri Justice Ujjal Bhuyan)*

Heard Mr.Siripuram Keshava, learned counsel appearing on behalf of Mr. Challa Gunaranjan, learned counsel for the petitioner and Mr. K.Raji Reddy, learned Standing Counsel for Income Tax Department for the respondents.

2. Petitioner is aggrieved by order dated 04.03.2022 passed by the 1<sup>st</sup> respondent to the effect that petitioner would not be treated as being in default if the petitioner deposits 20% of the outstanding demand on or before 20.03.2022.

3. It may be mentioned that petitioner is an assessee under the Income Tax Act, 1961 (briefly referred

to hereinafter as ‘the Act’) assessed to tax within the jurisdiction of respondent No.2.

4. For the assessment year 2017-18, respondent No.2 passed assessment order dated 21.12.2019 under Section 143(3) of the Act making certain additions under Section 69A of the Act. Against the returned income of the petitioner of Rs.1,78,860.00, by the aforesaid assessment order, income of the petitioner was assessed at Rs.1,50,03,952.00.

5. Against the aforesaid order of assessment, petitioner has preferred appeal before the 1<sup>st</sup> respondent. It is stated that the appeal is pending.

6. In the meanwhile, 2<sup>nd</sup> respondent issued demand notices, which were followed by garnishee notices. Though petitioner had filed a stay petition before the 1<sup>st</sup> respondent on 05.04.2021, the same was not considered while the petitioner faced demand with garnishee notices.