THE HON'BLE SRI JUSTICE C.V.NAGARJUNA REDDY

AND

THE HON'BLE SRI JUSTICE CHALLA KODANDA RAM

WRIT PETITION No. 10968 OF 2017

DATED 13TH NOVEMBER, 2017

Between:

Hyderabad Metropolitan Development Authority (HMDA),
Block 'A', District Commercial Complex,
Tarnaka, Secunderabad – 500017,
Rep. by its Secretary
Mrs. K.Aruna Kumar,
W/o M.Jagan Mohan ... Petitioner

AND

The Deputy Commissioner of Income Tax,
Circle – 10 (1), Hyderabad,
I.T. Towers, A.C. Guards,
Hyderabad – 500004, and others ... Respondents

Counsel for the petitioner : Sri A.V.A.Siva Kartikeya

Counsel for the respondents : Sri J.V.Prasad

THE COURT MADE THE FOLLOWING

ORDER: (*per Hon'ble Sri Justice C.V.Nagarjuna Reddy*)

This Writ Petition is filed for the following substantive relief:

"For the reasons stated in the accompanying affidavit filed in support of the Writ Petition, it is prayed that the Hon'ble Court be pleased to issue a Writ, Order or Direction one in the nature of Mandamus, declaring the communication issued by the 1st Respondent in F.No. DCIT – 10 (1)/HMDA stay/2016-17, dated 06-02-2017 (served on 09-02-2017), wherein, the 1st Respondent directed the Petitioner to move an application of stay before the 2nd Respondent pending disposal of the appeal before the 4th Respondent, for the assessment year 2014-2015, in a mechanical fashion, as bad in law, arbitrary, illegal, without jurisdiction, bereft of any valid reasons and contrary to the provisions of the Income Tax Act, 1961 and consequently restrain the Respondents from taking any coercive steps for recovery of the alleged tax demand pending disposal of the appeal before the 4th Respondent and pass such other order or orders as it deems fit and proper in the circumstances of the case."

2. At the hearing, it is brought to the notice of this Court that consequent on the passing of the impugned order, the petitioner itself filed a stay application before respondent No. 2 who, in turn, passed a conditional order of stay on 20-03-2017. In the light of these subsequent events, the cause with which the present Writ Petition is filed ceases to exist. If the petitioner feels aggrieved by the condition subject to which stay has been granted by respondent No. 2, it shall be free to avail appropriate legal remedies in order to

question the same. However, Sri A.V.Krishna Koundinya, learned senior counsel appearing for the petitioner, has submitted that as the petitioner was declared as a charitable institution, it is claiming exemption from payment of tax and that respondent No. 4, before whom the appeal is pending, may be directed to dispose of the appeal expeditiously. Sri J.V.Prasad, learned senior standing counsel for Income Tax Department, has fairly not opposed this request.

3. In view of the above, while dismissing the Writ Petition, respondent No. 4 is directed to dispose of the appeal as expeditiously as possible and not later than eight weeks from the date of receipt of a copy of this order.

4. As a sequel to dismissal of the Writ Petition, *interim* order dated 30-03-2017 stands vacated and W.P.M.P.No. 13636 of 2017 shall stand dismissed as infructuous.

C.V.NAGARJUNA REDDY, J.

CHALLA KODANDA RAM, J.

Date: 13-11-2017.
JSK