

**IN THE HIGH COURT FOR THE STATE OF TELANGANA**

**HONOURABLE SRI JUSTICE V.RAMASUBRAMANIAN**

**AND**

**HONOURABLE SRI JUSTICE P. KESHA RAO**

**Writ Petition No.47434 of 2018**

**Between:**

Smt. Ameena Bee, W/o late Mohammed Ibrahim,  
Aged about 75 years, Occupation: House Maker,  
R/o H.No.22-3-947/33/A/1/2, Purani Haveli  
Hyderabad.

... Petitioner

And

The Union of India, represented by its  
Principal Commissioner, Income Tax  
Department, New Delhi and 2 others

... Respondents

Counsel for the Petitioner : Mr. Bokaro Sapna Reddy,

Counsel for Respondents : Mr. B. Narasimha Sarma



**HONOURABLE SRI JUSTICE V.RAMASUBRAMANIAN**

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**Writ Petition No.47434 of 2018**

**ORDER:** *(per V. Ramasubramanian, J)*

Challenging a notice of demand made by the Income Tax Officer, the petitioner has come up with the above writ petition.

2. Heard Mr. B. Sapna Reddy, learned counsel for the petitioner and Mr. B. Narasimha Sarma, learned senior standing counsel for the respondent-Department.

3. Unfortunately for the petitioner, she has not so far challenged the order of assessment, in a manner known to law. This is not a case where the petitioner can be allowed to bypass the alternative remedy of appeal.

4. Since the impugned order is dated 01-11-2018, the writ petition is disposed of permitting the petitioner to file an appeal within a period of 10 days of receipt of a copy of this order. Upon the appeal being filed within the said time, the Commissioner of Income Tax (Appeals) may condone the delay if there is any in entertaining the appeal.

5. Apart from filing the appeal, the petitioner shall also move the Assessing Officer for a stay of recovery subject to fulfillment of the pre-deposit condition for filing the appeal. The Assessing Officer shall take a call on the application for stay within a period of four (4) weeks. Until then, no coercive steps shall be taken.

As a sequel thereto, miscellaneous petitions, if any, pending shall stand closed.

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**V. RAMASUBRAMANIAN, J**

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**P. KESHA RAO, J**

Date: 02-01-2019

Ksn

