IN THE HIGH COURT FOR THE STATE OF TELANGANA

AT HYDERABAD
(Special Original Jurisdiction)

TUESDAY, THE TWENTY SEVENTH DAY OF OCTOBER
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE THE ACTING CHIEF JUSTICE P.SAM KOSHY
AND
THE HONOURABLE SRI JUSTICE SUDDALA CHALAPATHI RAO

WRIT PETITION NO: 35686 OF 2026

Between:

Ms. Masumeh Himmati, D/o Hussain Himmathi, aged about 76 years, residing at 4-1-917, Tilak Road, Nampally, Hyderabad- 500001 Represented by her SPA Holder, Mr. B.K.V.S. Murthy, S/o. Late B.V.S.R. Murthy, aged about 48 years, R/o. Flat No. 210, Prakruthi Residency, Spring Field Colony, Opp. Good Shepherd School, Jeedimetla, Medchal-Malkajgiri District -500055, Telangana, Under Specific Power of Attorney dated 18.09.2026

...PETITIONER

AND

1. The Principal Commissioner of Income Tax,, Hyderabad-1, Income Tax Department, Room No. 711, 7th Floor, A Block, IT Tower, A.C. Guards, Masab Tank, Hyderabad, Telangana -500004.
2. The Principal Commissioner of Income Tax (Central), Hyderabad, Income Tax Department, Aaykar Bhawan, Opposite L.B. Stadium, Basheer Bagh, Hyderabad, Telangana -500004.
3. The Income Tax Officer, Ward-6(1), Hyderabad, Income Tax Department, Hyderabad, Telangana.
4. The Deputy Commissioner of Income Tax,, Central Circle-1(3), Hyderabad, Income Tax Department, Aaykar Bhawan, Opposite L.B. Stadium, Basheer Bagh, Hyderabad - 500004.

...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 a. issue an appropriate Writ, Order or Direction, more particularly a Writ of

Certiorari, and quash and set aside the Order dated 13.03.2026 bearing Order No. ITBA/COM/F/17/2025-26/1087313434 (1) passed by the Respondent No.1 under Section 127(2)(a) of the Income Tax Act, 1961, insofar as it relates to the Petitioner, b. consequently, quash and set aside the proceedings initiated by the Respondent No.4 pursuant to the aforesaid Order dated 13.03.2026 in respect of Assessment Year 2022-23, including the Notice dated 30.03.2026 issued under Section 148A(1) bearing DIN and Notice No. ITBA/AST/F/148A(SCNU /2025-26/1088154285(1), the Order dated 27.06.2026 passed under Section 148A(3) bearing DIN and Notice No. ITBA/AST/F/148A/2026-27/1090511012(1), and the consequential Notice dated 27.06.2026 issued under Section 148 bearing DIN and Notice No. ITBA/AST/S/148 1/2026-27/1090511231(1).

I.A. NO: 1 OF 2026

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 initiated by the Respondent No. 1 to 4 pursuant to the Order dated 13.03.2026 bearing Order No. ITBA/COM/F/17/2025-26/1087313434(1) passed by the Respondent No.1 under Section 127(2)(a) of the Income Tax Act, 1961, including the Notice dated 30.03.2026 under Section 148A(1) bearing DIN and Notice No. ITBA/AST/F/148A(SCN)_1/2025- 26/1088154285(1), the Order dated 27.06.2026 under Section 148A(3) bearing DIN and Notice No. ITBAJAST/F/148A/2026-27/1090511012(1) and the consequential Notice dated 27.06.2026 under Section 148 bearing DIN and Notice No. ITBAJAST/S/148 1/2026-27/1090511231(1), in respect of Assessment Year 2022-23, in the interest of justice.

Counsel for the Petitioner: SRI. HIRENDERNATH

Counsel for the Respondents: SRI. BOKARO SAPNA REDDY (SENIOR SC FOR INCOME TAX)

The Court made the following: ORDER

IN THE HIGH COURT FOR THE STATE OF TELANGANA

AT HYDERABAD

THE HON'BLE THE ACTING CHIEF JUSTICE P.SAM KOSHY

AND

THE HON'BLE SRI JUSTICE SUDDALA CHALAPATHI RAO

WRIT PETITION No.35686 of 2026

(CNR No. HBHC010719072026)

Dated:27.10.2026

Between:

Ms. Masumeh Himmati

...Petitioner

and

The Principal Commissioner of Income Tax,
Hyderabad-1,
Income Tax Department,
Room No.711, 7th Floor, "A" Block,
IT Tower, A.C.Guards, Masab Tank,
Hyderabad, Telangana – 500004,
and 3 others.

...Respondents

ORDER: *(Per the Hon'ble the Acting Chief Justice P.Sam Koshy)*

Learned counsel Sri Hirendernath appears for the petitioner.

Ms. Bokaro Sapna Reddy, learned Senior Standing Counsel for Income Tax Department, appears for the respondents.

2. The present writ petition has been filed seeking the following relief:

> "For the reasons stated in the accompanying grounds, it is most humbly prayed that this Hon'ble Court may be pleased to:
>
> a. To issue an appropriate Writ, Order or Direction, more particularly a Writ of Certiorari, and quash and set aside the Order dt.13.03.2026 bearing Order No. ITBA/COM/F/17/2025-26/1087313434(1), passed by the Respondent No.1 under Section 127(2)(a) of the Income Tax Act, 1961, insofar as it relates to the Petitioner;
>
> b. consequently, quash and set aside the proceedings initiated by the Respondent No.4 pursuant to the aforesaid Order dated 13.03.2026 in respect of Assessment Year 2022-23, including the Notice dated 30.03.2026 issued under Section 148A(1) bearing DIN & Notice No. ITBA/AST/F/148A(SCN)_1/2025-26/1088154285(1), the Order dated 27.06.2026 passed under Section 148A(3) bearing DIN & Notice No. ITBA/AST/F/148A/2026-27/1090511012(1), and the consequential notice dt.27.06.2026 issued under Section 148 bearing DIN & Notice No. ITBA/AST/S/148_1/2026-27/1090511231(1);
>
> c. pass such other order or orders as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case and in the interests of justice."

3. When the matter is taken up today, learned counsel for the parties submit that in similar circumstances, this court dismissed W.P.Nos.34888 and 35022 of 2026 on 15.10.2026, the operative portion of which reads as under:

> "17. Further, in similar circumstances, this Court by order dt.12.06.2026 in WP.No.13934 of 2026, dismissed the Writ Petition, wherein this Court held that transfers of the petitioner's case between the Assessing Officers situated within the same city was valid under Section 127(3) of the Income Tax Act, 1961, without requiring prior notice or an opportunity of hearing. Consequently, the assessment order

passed by the transferee authority could not be challenged on the ground of lack of jurisdiction.

18. In view of the above, we are of the considered opinion that the petitioner has not established that the transfer order is liable to be set aside merely because no search or survey was conducted in his individual case or because no reassessment proceedings were pending before the 3rd respondent on the date of transfer or that no valid reasons were assigned. Consequently, the challenge to the consequential proceedings pursuant to the transfer order, therefore, cannot be accepted.

CONCLUSION:

19. For the aforesaid reasons recorded in the lead Writ Petition, both the Writ Petitions are dismissed. However, this shall not preclude the petitioners from challenging the reassessment proceedings on other permissible grounds before the competent forum in accordance with law. No order as to costs.

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

4. In view of the aforesaid, this writ petition is also dismissed in similar terms. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-T. SRINIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to SRI. HIRENDERNATH, Advocate [OPUC]
2. One CC to SRI. BOKARO SAPNA REDDY (SENIOR SC INCOME TAX) [OPUC]
3. Two CD Copies

DAN

MS

HIGH COURT

DATED: 27/10/2026

ORDER

WP.No.35686 of 2026



DISMISSING STHE WRIT

PETITION WITHOUT COSTS

02/11/26