

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

**TUESDAY, THE ELEVENTH DAY OF FEBRUARY  
TWO THOUSAND AND TWENTY FIVE**

**PRESENT**

**THE HONOURABLE THE ACTING CHIEF JUSTICE SUJOY PAUL  
AND**

**THE HONOURABLE SMT JUSTICE RENUKA YARA**

**WRIT PETITION NO: 3356 OF 2025**

**Between:**

Telangana Pollution Control Board, Paryavarana Bhavan, A-3 Industrial Estate, Sanathnagar, Hyderabad - 500 018. Rep. by Member Secretary Sri Ravi Gugulothu Naik, IAS, S/o.Sri Bhemma Naik, aged about 44 years.

**.....PETITIONER**

**AND**

1. Union of India, Rep. by its Secretary, Ministry of Finance , Department of Revenue, Central Board of Direct Taxes, North Block, New Delhi.
2. Assessment Unit, I.T.Towers, Masab Tank, Hyderabad, Telangana.
3. Commissioner of Income Tax, Aayakar Bhavan, Basheerbagh, Hyderabad Telangana.

**.....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 in the nature of mandamus or any other writ, order or direction, directing the respondent No.1 to notify the petitioner u/s.10(46) of the I.T. Act for the financial years commencing from 2021-22 to 2025-26 relevant to asst. years 2022-23 to 2026-27 under PAN AAAGT0080Q.

**I.A.NO:1 OF 2025**

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 income tax proceedings for assessment years 2022-23 to 2026-27 in the case of the petitioner bearing PAN AAAGT0080Q.

**Counsel for the Petitioner : SRI Y.RATNAKAR, ADVOCATE FOR SRI D.PAVAN  
KUMAR**

**Counsel for the Respondents : SRI A.RAMA KRISHNA REDDY, SC FOR  
INCOME TAX DEPARTMENT**

**The Court made the following ORDER**

**THE HON'BLE THE ACTING CHIEF JUSTICE SUJOY PAUL  
AND  
THE HON'BLE SMT JUSTICE RENUKA YARA**

**WRIT PETITION No.3356 OF 2025**

**ORDER:** *(Per the Hon'ble the Acting Chief Justice Sujoy Paul)*

Sri Duvva Pavan Kumar, learned counsel appearing for the petitioner and Sri A.Rama Krishna Reddy, learned Standing Counsel for Income Tax Department, appearing on behalf of respondent Nos.1 to 3.

2. The petitioner is a Statutory Board namely, Telangana Pollution Control Board. Learned counsel for the petitioner submits that pursuant to previous application of the petitioner for the financial years 2016-2017 to 2020-2021, a Gazette notification dated 02.08.2022 (Ex.P.1) was issued. The petitioner filed an application on 26.08.2022 for issuing the similar notification for financial years 2021-2022 to 2025-2026. But, respondent No.1 has not taken any decision on the same. It is prayed that respondent No.1 may be directed to take a decision on such pending application dated 26.08.2022 within the stipulated time.

3. Learned Standing Counsel for Income Tax Department submits that four weeks time may be granted for taking a decision on the representation dated 26.08.2022.

4. In our opinion, the application is pending since long time. Thus, we deem it proper to direct respondent No.1 to take a

decision on the said representation dated 26.08.2022 within three weeks from the date of production of a copy of this order. The outcome shall be communicated to the petitioner. In the meantime, if any action under the Income Tax Act, 1961, is initiated against the petitioner for want of decision regarding issuance of notification, liberty is reserved to the petitioner to file appropriate proceedings.

5. Accordingly, the Writ Petition is **disposed of**, without expressing any opinion on the merits of the case. No costs.

Interlocutory applications, if any pending, shall also stand closed.

//TRUE COPY//

SD/- A.V.S. PRASAD  
ASSISTANT REGISTRAR

  
SECTION OFFICER

To

1. The Secretary, Union of India, Ministry of Finance , Department of Revenue, Central Board of Direct Taxes, North Block, New Delhi.
2. The Assessment Unit, I.T.Towers, Masab Tank, Hyderabad, Telangana
3. The Commissioner of Income Tax, Aayakar Bhavan, Basheerbagh, Hyderabad Telangana.
4. One CC to SRI D.PAVAN KUMAR, Advocate [OPUC]
5. One CC to SRI A.RAMA KRISHNA REDDY, SC FOR INCOME TAX DEPARTMENT, Advocate [OPUC]
6. Two CD Copies

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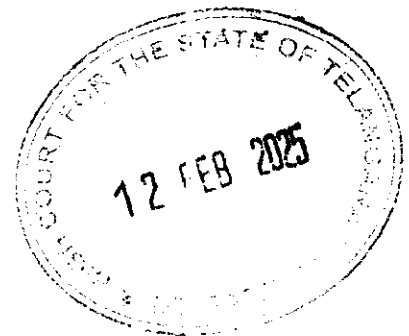
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**HIGH COURT**

**DATED:11/02/2025**

**ORDER**

**WP.No.3356 of 2025**



**DISPOSING OF THE W.P  
WITHOUT COSTS.**

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12/2/25