

[3545]

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

WEDNESDAY, THE SEVENTH DAY OF JANUARY

TWO THOUSAND AND TWENTY SIX

:PRESENT:

THE HONOURABLE SRI JUSTICE BATTU DEVANAND

AND

THE HONOURABLE SRI JUSTICE A. HARI HARANADHA SARMA



IA No. 1 OF 2025

IN

WRIT PETITION NO: 441 OF 2026

Between:

Smt. Dhanekula Sailaja, D/o. Katragadda Nagabhushana Rao, Aged about 65 years, Occ: Investor, R/o. 40-3/1-44, Krishna Nagar, Venkateswarapuram, Vijayawada-520010. PAN ADSPD3888L

Petitioner

AND

The National Faceless Assessment Centre (NFAC), Assessment Unit, Income Tax Department, Ministry of Finance, Union of India, New Delhi-110001.

Respondent

Counsel for the Petitioner : Sri B JAYA PRABHAKARA RAO

Counsel for the Respondent : Sri Y.N. VIVEKANDA, Standing Counsel

Petition under Section 151 CPC is filed praying that in the circumstances stated in the grounds filed in support of the petition, the High Court may be pleased to grant stay of all recovery proceedings relating to the disputed demand notice under DIN No. ITBA/AST/S/ 156/2025-26/1084120827(1) dated 26.12.2025 and further proceedings in respect of

show cause notices issued for penalty under section 270A of the Income Tax Act, 1961, pending disposal of WP No. 441 of 2026, on the file of the High Court.

The court while directing issue of notice to the Respondents herein to show cause as to why this application should not be complied with, made the following order. (The receipt of this order will be deemed to be the receipt of notice in the case).

The Court made the following ORDER:

Heard both sides. Perused the material available on record.

Till the next date of hearing, the respondent is directed not to take any coercive steps against the petitioner.

//TRUE COPY//

**SD/-U.SRI DEVI
DEPUTY REGISTRAR
SECTION OFFICER**

For Assn.

To,

1. The National Faceless Assessment Centre (NFAC), Assessment Unit, Income Tax Department, Ministry of Finance, Union of India, New Delhi-110001. (by SPEED POST)
2. One CC to SRI. B JAYA PRABHAKARA RAO Advocate [OPUC]
3. Two spare copies

Kj

HIGH COURT

DEV,J &
AHHS,J

DATED:07/01/2026

POST ON 27.01.2026

ORDER

IA No. 1 OF 2025

IN

WP.No.441 of 2026

DIRECTION

