IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI
(SPECIAL ORIGINAL JURISDICTION)

TUESDAY, THE SIXTEENTH DAY OF JUNE,

TWO THOUSAND AND TWENTY SIX

:PRESENT:
THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO
AND
THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

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

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, Order or Direction, more particularly one in the nature of Writ of Mandamus - (i) declaring the assumption of pecuniary jurisdiction relating to share income of the petitioner from its AOP namely the registered Society as void ab initio and bad in law in respect of the impugned order under sections 143(3) r/w. section 144B of the Income Tax Act, 1961 under DIN Nos. ITBA/AST/S/143(3)/2025-26/1084120741(1) dated 26.12.2025, along with demand notice of even date under section 156 of the Act under DIN No.ITBA/AST/S/ 156/2025-26/1084120827(1) dated 26.12.2025, as illegal, arbitrary and unsustainable in law and quash the same (ii) and consequently quash all the penalty proceedings initiated U/S.270A of the Act for alleged under reporting/misreporting;

IA NO: 1 OF 2025

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 petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the earlier orders of the High Court dated: 07.01.2026, 27.01.2026, 03.03.02026, 07.04.2026 vide IA.No.1 of 2026 & 21.04.2026 made herein and upon hearing the arguments of Sri B JAYA PRABHAKARA RAO, Advocate for the Petitioner and of Sri Y N VIVEKANANDA, STANDING COUNSEL FOR INCOME TAX, for Respondent and the Court made the following

ORDER:

The learned Standing Counsel appearing for the respondents seeks further time for filing of a counter-affidavit.

Post on 13.07.2026.

Interim order granted earlier shall stand extended till 04.08.2026.

SD/-V.ASHOK

ASSITANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to Sri. B JAYA PRABHAKARA RAO, Advocate [OPUC]

2. One CC to Sri. Y N VIVEKANANDA, STANDING COUNSEL [OPUC]
3. Two spare copies

   PSR

HIGH COURT

RRR,J
&
TCDS,J

DATED: 16.06.2026.

NOTE: Post on 13.07.2026.

ORDER

HIGH COURT OF ANDHRA PRADESH
SPECIAL CELL
02 JUL 2026
★ DESPATCHED ★

WP.No.441 of 2026

INTERIM ORDER EXTENDED