(SHOW CAUSE NOTICE BEFORE ADMISSION)

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

(SPECIAL ORIGINAL JURISDICTION)

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

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

WHEREAS the Petitioner above named through her Advocate SRI B JAYA PRABHAKARA RAO, presented this 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;

AND WHEREAS the High Court upon perusing the petition and affidavit filed herein and upon hearing the arguments of Sri B JAYA PRABHAKARA RAO, Advocate for the Petitioner, Sri Y.N. VIVEKANDA, Standing Counsel for the Respondent, directed issue of notice to the Respondents herein to show cause as to why this WRIT PETITION should not be admitted.

You viz:

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

are be and hereby directed to show cause either appearing in person or through an Advocate, as to why in the circumstances set out in the petition and the affidavit filed therewith (copy enclosed) this WRIT PETITION should not be admitted, on or before 27.01.2026, on which date the case stands posted for hearing.

The Court made the following ORDER:

Notice before admission.

Mr. Y.N.Vivekananda, learned Standing Counsel takes notice for the respondent and sought time to file counter affidavit.

Post on 27.01.2026.

SD/-U.SRI DEVI
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

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To,

1. The National Faceless Assessment Centre (NFAC), Assessment Unit, Income Tax Department, Ministry of Finance, Union of India, New Delhi-110001. (by RPAD- along with a copy of petition and affidavit)
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

NOTICE BEFORE ADMISSION

WP.No.441 of 2026