[3545]

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

TUESDAY, THE TWENTY SEVENTH DAY OF JANUARY
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;

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the earlier order of the High Court order dated. 07.01.2026 made herein and upon hearing the arguments of SRI B JAYA PRABHAKARA RAO Advocate for the Petitioner, Sri Y N VIVEKANANDA, Standing Counsel for Income Tax for Respondent and the Court made the following.

ORDER:

"Sri Y.V.Narasimham, learned counsel seeks time to file counter.
Post on 17.02.2026.
Interim direction granted earlier is extended by six (6) weeks."

SD/-K.V.RAGHAVULU
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

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

HIGH COURT

RRR,J
&
TCDS,J

DATED:27/01/2026

POST ON 17.02.2026

ORDER

WP.No.441 of 2026

INTERIM ORDER EXTENSION