

(SHOW CAUSE NOTICE BEFORE ADMISSION)
IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI
(SPECIAL ORIGINAL JURISDITON)

TUESDAY, THE SEVENTEENTH DAY OF FEBRUARY
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: 3712 OF 2026

Between:

Kuldeep Sharma, D.No.29-13-14, Flat No.301, Badri Heritage Heights,
Suryaraopet, Vijayawada 520002, Andhra Pradesh.

Petitioner

AND

1. Union of India, Represented by its Secretary, Ministry of Finance, NEW DELHI -110001.
2. The Commissioner of Appeals, Income Tax Department, National Faceless Appeals Centre, NEW DELHI.-110002
3. The Assistant Commissioner of Income, National Faceless Appeals Centre, New Delhi NEW DELHI.-I 10002
4. The Income Tax Officer, Ward-2(1) Vijayawada, Andhra Pradesh. - 520010

Respondents

WHEREAS the Petitioner above named through his/her Advocate M V J K KUMAR 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 an appropriate writ, order or direction particularly in the nature of Writ of MANDAMUS declaring the action on the part of 3rd Respondent in issuing Assessment order dated 30-03-2022 and

order of 2nd Respondent dated 17-11-2025 adopting higher rate of tax on transactions taken place in the Financial Year 2016-17 under section 115BBE as also the assessment under non applicable sections 69 and 69A of the Act in respect of the transactions already accounted in the books of accounts touching upon two transactions under section 115BBE and also the proposal to levy penalty under section 271AAC(1) of the Act, a non-existent provision on the statute book before 31-03-2017 as illegal, arbitrary, without jurisdictional and authority of law as well as contrary to articles 14, 19(1)(g), 21, 265 and 300-A and to set aside both the orders;

AND WHEREAS the High Court upon perusing the petition and affidavit/memorandum of grounds filed herein and upon hearing the arguments of Sri M V J K KUMAR Advocate for the Petitioner, directed issue of notice to the Respondents herein to show cause as to why this WRIT PETITION should not be admitted.

You viz:

1. The Secretary, Union of India, Ministry of Finance, NEW DELHI - 110001.
2. The Commissioner of Appeals, Income Tax Department, National Faceless Appeals Centre, NEW DELHI.-110002
3. The Assistant Commissioner of Income, National Faceless Appeals Centre, New Delhi NEW DELHI.-110002
4. The Income Tax Officer, Ward-2(1) Vijayawada, Andhra Pradesh. - 520010

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 affidavit filed therewith (copy enclosed) this WRIT PETITION should not be admitted.

IA NO: 1 OF 2026

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 further proceedings pursuant to the impugned orders

dated 31-03- 2022 and 17-11-2025 pending disposal of the writ petition and grant, pending disposal of WP No. 3712 of 2026, on the file of the High Court.

The Court made the following: ORDER

Notice before admission.

Sri Y.N. Vivekananda, learned Standing Counsel takes notice for the respondents and seeks time to file counter affidavit.

Post along with W.P.No.32860 of 2025.

In the meanwhile, the respondents are directed not to take any coercive steps against the petitioner.

**Sd/- T. SRINIVASA RAO
ASSISTANT REGISTRAR**

//TRUE COPY//


SECTION OFFICER

To,

1. The Secretary, Union of India, Ministry of Finance, NEW DELHI - 110001.
2. The Commissioner of Appeals, Income Tax Department, National Faceless Appeals Centre, NEW DELHI.-110002
3. The Assistant Commissioner of Income, National Faceless Appeals Centre, New Delhi NEW DELHI.-I 10002
4. The Income Tax Officer, Ward-2(1) Vijayawada, Andhra Pradesh. - 520010 (Respondent Nos.1 to 4 by RPAD- along with a copy of petition and memorandum of grounds)
5. One CC to SRI M V J K KUMAR Advocate [OPUC]
6. One CC to SRI Y N VIVEKANANDA Standing counsel [OPUC]
7. **One spare copy**

HIGH COURT

RRR,J

&

TCDS,J

DATED:17/02/2026

NOTICE BEFORE ADMISSION

WP.No.3712 of 2026

STAY

