

[3529]

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

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.-1 10002
4. The Income Tax Officer, Ward-2(1) Vijayawada, Andhra Pradesh. - 520010

Respondents

Petition under Article 226 of the Constitution of India is filed 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;

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 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.17.02.2026 made herein and upon hearing the arguments of SRI M V J K KUMAR Advocate for the Petitioner, Y N VIVEKANANDA Advocate for the Respondent(s) and the Court made the following.

ORDER

“Post on 07.04.2026.

Interim order granted earlier by this Court is extended for a further period of six (06) weeks.”

//TRUE COPY//

**Sd/-U.SRIDEVI
DEPUTY REGISTRAR**

SECTION OFFICER

To,

- 1. One CC to SRI M V J K KUMAR Advocate [OPUC]**
- 2. One CC to SRI Y N VIVEKANANDA Standing counsel [OPUC]**
- 3. One spare copy**

TVSR

HIGH COURT

RRR,J

&

TCDS,J

DATED: 31/03/2026

POST ON 07.04.2026

ORDER

WP.No.3712 of 2026

INTERIM ORDER EXTENDED

