[3575]

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI
(SPECIAL ORIGINAL JURISDICTION)
TUESDAY, THE TWENTY FOURTH DAY OF MARCH
TWO THOUSAND AND TWENTY SIX

:PRESENT:

THE HONOURABLE SRI JUSTICE CHEEKATI MANAVENDRANATH ROY
AND
HONOURABLE SRI JUSTICE TUHIN KUMAR GEDELA

WRIT PETITION NO: 7597 OF 2026

Between:

Mr. Manda Ramu, S/o Veera Venkata Rao, Aged 58 years, R/o 42-5-13, Mangalavarapu Peta, Rajahmundry, East Godavari Dist, Andhra Pradesh - 533101 Proprietor to Om Lakshmi Venkateswara Jewellers

Petitioner

AND

1. Union of India, rep. by its Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi.110001
2. The National Faceless Assessment Centre, Department of Income Tax, New Delhi.110001
3. The Principal Commissioner of Income Tax - 1, direct Taxes building MVP Colony, Visakhapatnam.530017
4. The Deputy Commissioner of Income Tax, Central Circle-2, Rajahmundry.533105
5. The Assistant Commissioner Deputy Commissioner of Income Tax, International Taxation Circle - 1(1)(1), Delhi.110001

Respondents

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, more particularly one in the nature of Writ of Mandamus, declaring the order dated 16.05.2024 (communicated only on 08.01.2026) passed by the 3rd respondent under Section 127 of the Income- tax-Act, 1961 transferring the petitioner s case from DCIT/ACIT, Rajahmundry Circle-1 to the 4th respondent as illegal, arbitrary, non-speaking and violative of the principles of natural justice further declaring the notice dated 28.06.2025 issued under Section 143(2) by the 5th respondent as without jurisdiction and unsustainable in law and to further declare the notice dated 08.09.2025 issued under Section 142(1) and the subsequent show cause notice dated 11.02.2026 issued by the 4th respondent in proceedings under Section 143(3) as illegal, arbitrary and vitiated by pre-judgment, lack of neutrality, violation of principles of natural justice and non-compliance with the statutory scheme under the Income tax Act, 1961, including the faceless assessment mechanism under the Act; and to set aside the impugned proceedings herein above and all actions pursuant thereto and to further restrain the respondents from passing any assessment order or taking any coercive steps against the petitioner bearing Permanent Account Number (PAN)ABVPM3048Awithout following due process of law.

IA NO: 1 OF 2026

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 stay all further proceedings pursuant to the show cause notice dated 11.02.2026 issued by the 4th respondent in proceedings under Section 143(3), Pending disposal of WP 7597 of 2026, on the file of the High Court.

IA NO: 2 OF 2026

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 direct the Respondents not to take any coercive action against the petitioner pursuant to the impugned notices and proceedings; Pending disposal of WP 7597 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 upon hearing the arguments of SRI JAVVAJI SARATH CHANDRA, Advocate for the Petitioner, Sri ANUP KOUSHIK, Standing Counsel for the Respondent No.1, the Court made the following

ORDER:

Rule nisi. Call for records.

Sri Anup Koushik Karavadi, learned Standing Counsel for Income Tax, takes notice for respondent Nos.2 to 5 and requests time to file counter.

Issue notice to respondent No.1.

List the matter on 30.03.2026.

There shall be interim stay of further proceedings pursuant to the show cause notice dated 11.02.2026 issued by respondent No.4 under Section 143(3) of the Income Tax Act, 1961, till the next date of hearing.

SD/- T. SRINIVASA RAO
ASSISTANT REGISTRAR

//TRUE COPY//

For SECTION OFFICER

To,

1. The Deputy Commissioner of Income Tax, Central Circle-2, Rajahmundry.533105 (BY SPEED POST)
2. One CC to SRI. JAVVAJI SARATH CHANDRA Advocate [OPUC]
3. One CC to Sri ANUP KOUSHIK, STANDING COUNSEL [OPUC]
4. One CCs to ADDITIONAL SOLICITOR GENERAL, High Court of AP [OPUC]
5. Two spare copies

KJ

HIGH COURT

CMR,J &
GTK,J

DATED:24/03/2026

LIST THE MATTER ON 30.03.2026

ORDER

WP.No.7597 of 2026

INTERIM STAY

HIGH COURT OF ANDHRA PRADESH
-4 APR 2026
DESPATCHED