

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

TUESDAY, THE TWENTY FIRST DAY OF APRIL
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: 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 the order of the High Court dated:24.03.2026 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:

Post on 28.04.2026.

Interim order granted earlier by this Court is extended till 19.06.2026.

//TRUE COPY//

Sd/-U.SRIDEVI
DEPUTY REGISTRAR

SECTION OFFICER

To,

1. One CC to SRI. JAVVAJI SARATH CHANDRA Advocate [OPUC]
2. One CC to Sri ANUP KOUSHIK, STANDING COUNSEL [OPUC]
3. One CCs to ADDITIONAL SOLICITOR GENERAL, High Court of AP [OPUC]
4. Two spare copies

HIGH COURT

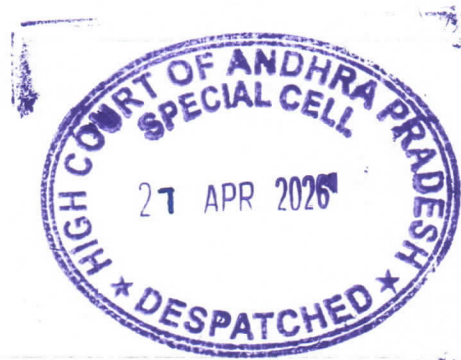
RRR,J &
TCDS,J

DATED:21.04.2026

POST ON 28.04.2026

ORDER

WP.No.7597 of 2026



INTERIM ORDER EXTENDED