

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

**TUESDAY, THE THIRTY FIRST DAY OF MARCH,
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: 8174 OF 2026

Between:

Ajay kumar Uppalapati, S/o Balaraju Uppalapati, Aged about 44 years,
Occ: Business, residing at 7-332/ 19, Peerlamainyam, 3rd Line, Near
S S N Degree College, Mangamuru Road, Ongole, M.M. Donka (O) S.O
Ongole, Prakasam 523002, Andhra Pradesh, India AAVPU3406H

Petitioner

AND

1. Income Tax Officer, Ward International Taxation, Vijayawada, CR Building, 1st Floor Annex, M G Road, Vijayawada, Andhra Pradesh, 520002
2. Commissioner of Income Tax (IT and TP), Hyderabad, 5th Floor, Aayakar Bhavan, Basheerbagh, Hyderabad - 500004
3. Income Tax Officer, Ward 15(1), Hyderabad, Income Tax Tower, AC Guards, Masab Tank, Hyderabad, Telangana, 500004
4. Principal Commissioner of Income Tax-IV, Hyderabad Income Tax Tower, Ac Guards, Masab Tank, Hyderabad, Telangana, 500004
5. The National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Govt, of India, New Delhi

6. Union of India Ministry of Finance, Rep. by its Secretary, 166-B North Bloek, New Delhi - 110 001 .

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 (i) issue a Writ, Order or Direction more particularly, one, in the nature of a Writ of Mandamus, declaring the action of the Respondent No. 1 in passing a Draft Assessment Order dated 12.02.2026 for Assessment Year 2016-17 contrary to the directions of Hon'ble Court and any consequent proceedings as illegal, arbitrary, bad in law and violative of Articles 14, 19 and 265 of the Constitution of India; and (ii) set aside the Draft Assessment Order dated 12.02.2026 for Assessment Year 2016-17 and any consequent proceedings as lacking in jurisdiction; and (iii) set aside the reassessment Proceedings for Assessment Year 2016-17 as reopening the case for assessment being bad in law and beyond limitation, as the alleged Income escaping assessment being below the threshold limit of Rs. 50 lakhs prescribed u/s 149(1) and therefore the proceedings and the Order lacks jurisdiction;

IA NO: 1 OF 2026

Petition under Section 151 CPC., is filed praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to grant an interim stay on the operation of the Draft Assessment Order dated 12.02.2026 for Assessment Year 2016-17 and further stay all consequential proceedings initiated or contemplated by the Respondents;

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and upon hearing the arguments of Sri. P

PAVAN KUMAR RAO Advocate for the Petitioner and of Sri. Y N VIVEKANANDA, Advocate for Respondent Nos.1 to 4;

The Court made the following ORDER:

Sri Y.N.Vivekananda, learned Standing Counsel seeks time to obtain instructions.

Prima facie, the order of assessment dated 12.02.2026, passed by the 1st respondent, Jurisdictional Officer, is in violation of the directions of the Hon'ble High Court of the State of Telangana at Hyderabad, dated 09.02.2026 in WP.No.3560 of 2026. In this order, the Hon'ble High Court for the State of Telangana directed that the assessment be carried out in accordance with the faceless manner set out in the Income Tax Act, however, the assessment order has been passed by the Jurisdictional Officer.

Hence, there shall be stay of all further proceedings pursuant to the order of assessment dated 12.02.2026.

Post on 28.04.2026.

//TRUE COPY//

SD/- K.SRINIVASA RAJU
ASSISTANT REGISTRAR

SECTION OFFICER

To,

1. Income Tax Officer, Ward International Taxation, Vijayawada, CR Building, 1st Floor Annex, M G Road, Vijayawada, Andhra Pradesh, 520002
2. Commissioner of Income Tax (IT and TP), Hyderabad, 5th Floor, Aayakar Bhavan, Basheerbagh, Hyderabad - 500004
3. Income Tax Officer, Ward 15(1), Hyderabad, Income Tax Tower, AC Guards, Masab Tank, Hyderabad, Telangana, 500004

4. Principal Commissioner of Income Tax-IV, Hyderabad Income Tax Tower, Ac Guards, Masab Tank, Hyderabad, Telangana, 500004
5. The National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Govt, of India, New Delhi
6. The Secretary, Union of India Ministry of Finance, 166-B North Bloek, New Delhi - 110 001 (Addressee Nos.1 to 6 BY RPAD)
7. One CC to Sri. P PAVAN KUMAR RAO, Advocate [OPUC]
8. One CC to Sri. Y N VIVEKANANDA, Advocate [OPUC]
9. **One spare copy**

JSS

HIGH COURT

RRR, J
&
TCDS, J

DATED:31/03/2026

POST ON 28.04.2026.

ORDER



WP.No.8174 of 2026

STAY