

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

FRIDAY, THE TWENTY EIGHTH DAY OF MARCH

TWO THOUSAND AND TWENTY FIVE

:PRESENT:

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

AND

THE HONOURABLE SRI JUSTICE TARLADA RAJASEKHAR RAO

IA No. 2 OF 2025

IN

WP NO: 8140 OF 2025

Between:

Unnisa Begum Ajim, 45-1-13/1, Gorakshanapeta, Rajahmundry, Andhra Pradesh-533103, PAN: AOFPA5784C

...Petitioner(s)

(Petitioner in WP 8140 OF 2025

on the file of High Court)

AND

1. Assistant Commissioner of Income Tax, Central Circle-I (Rajahmundry) Shiva Tower, 5th Floor, Danavaipeta, Rajamahendravaram, Andhra Pradesh - 533 101
2. Principal Commissioner of Income Tax (Central), Direct Tax Building, MVP Main Road, Sector 8, MVP Colony, Visakhapatnam, Andhra Pradesh - 530017
3. Union of India, Through Principal Secretary to the Government, Ministry of Finance, Department of Revenue, Udyog Bhavan, North Block, New Delhi - 110 001.

...Respondent(s)

(Respondents in-do-)

Counsel for the Petitioner

:SRI V HARISH KUMAR

Counsel for the Respondent Nos.1 & 2 :SRI ANUP KOUSHIK KARAVADI



Counsel for the Respondent No.3: SRI PASALA PONNA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

Petition under Section 151 of 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 issue an appropriate direction or order restraining the Respondent No.1 from initiating the recovery proceedings pursuant to the assessment order dated 06.03.2025 passed under section 143(3) r.w.s 147 of the Act and pleased to grant interim stay to the notices pursuant to the assessment order including the notice under section 156 of the act and the notice regarding penalty proceedings, Pending disposal of WP No. 8140 of 2025, on the file of the High Court.

The court while directing issue of notice to the Respondents herein to show cause as to why this application should not be complied with, made the following order.(The receipt of this order will be deemed to be the receipt of notice in the case).

ORDER:

Heard learned counsel for the petitioner.

Also heard Mr.Bodapati Vamsi Krishna, learned Junior Standing Counsel representing Mr.Anup Koushik Karavadi, learned Senior Standing Counsel for the Income Tax Department.

Considering the submission that in similar circumstances interim orders were granted in W.P No.8274 of 2024 & batch, there shall be stay of operation of the impugned order of assessment and no coercive steps shall be taken, pending further consideration.

//TRUE COPY//

**Sd/-B.PRASADA RAO
ASSISTANT REGISTRAR**

SECTION OFFICER

To,

1. The Assistant Commissioner of Income Tax, Central Circle-I (Rajahmundry) Shiva Tower, 5th Floor, Danavaipeta, Rajamahendravaram, Andhra Pradesh - 533 101
2. The Principal Commissioner of Income Tax (Central), Direct Tax Building, MVP Main Road, Sector 8, MVP Colony, Visakhapatnam, Andhra Pradesh - 530017
3. The Principal Secretary to the Government, Union of India, Ministry of Finance, Department of Revenue, Udyog Bhavan, North Block, New Delhi - 110 001. **(Addressees 1 to 3 By RPAD)**
4. One CC to SRI. V HARISH KUMAR, Advocate [OPUC]
5. One CC to SRI. ANUP KOUSHIK KARAVADI, Standing Counsel [OPUC]
6. One CC to SRI PASALA PONNA RAO, DEPUTY SOLICITOR GENERAL OF INDIA [OPUC]
7. **Two spare copies**

PSR

HIGH COURT

**NJS,J
&
TRR,J**

DATED:28/03/2025

NOTE: LIST THE MATTER ALONG WITH W.P.No.8274 OF 2024.

ORDER

**IA No. 2 OF 2025
IN
WP NO: 8140 OF 2025**

INTERIM STAY

