



**IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI
(Special Original Jurisdiction)**

[3545]

**TUESDAY, THE ELEVENTH DAY OF NOVEMBER
TWO THOUSAND AND TWENTY FIVE**

PRESENT

THE HONOURABLE SRI JUSTICE BATTU DEVANAND

THE HONOURABLE SRI JUSTICE A. HARI HARANADHA SARMA

WRIT PETITION NO: 8140/2025

Between:

1. UNNISA BEGUM AJIM, 45-1-13/1, GORAKSHANAPETA,
RAJAHMUNDY, ANDHRA PRADESH - 533 103 PAN. AOFPA5784C

...PETITIONER

AND

1. ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE -
1 (RAJAHMUNDY) 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):

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 a Writ, Order or direction particularly in the nature 'CERTIORARY' a) Setting aside the impugned notice dated 28.11.2023 issued by Respondent No.1 under section 148 of the Act and the assessment order dated 06.03.2025 passed under section 143(3) r.w.s 147 of the Act and b) Pass

IA NO: 1 OF 2025

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

pleased to dispense with the filing certified copy of the impugned assessment order dated 06.03.2025 passed under section 143(3) r.w.s 147 of the Act by Respondent No. 1 and pass

IA NO: 2 OF 2025

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 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 till the final disposal of the present petition before this Honhle Court and pass

Counsel for the Petitioner:

1.V HARISH KUMAR

Counsel for the Respondent(S):

1.ANUP KOUSHIK KARAVADI

The Court made the following:

THE HON'BLE SRI JUSTICE BATTU DEVANAND

AND

THE HONOURABLE SRI JUSTICE A. HARI HARANADHA SARMA

WRIT PETITION No.8140 of 2025

ORDER: *(Per Hon'ble Sri Justice Battu Devanand)*

This writ petition has been filed under Article 226 of the Constitution of India seeking the following relief:

"....to issue a writ, order or direction particularly in the nature 'CERTIORARY'

- a) Setting aside the impugned notice dated 28.11.2023 issued by Respondent No.1 under Section 148 of the Act and the assessment order dated 06.03.2025 passed under Section 143(3) r.w.s 147 of the Act and*
- b) Pass such other order or orders"*

2) Heard the learned counsel for the petitioner and learned Standing Counsel appearing for the Income Tax Department.

3) Perused the record.

4) The issue raised in the present Writ Petition is the subject matter in the case of ***Smt. Parameela Pasumarthi Vs. The Deputy Commissioner of Income Tax Circle-II, Vijayawada and another*** wherein this Court allowed W.P.No.14681 of 2023 and batch and held as herein under:

“Considering the background in notifying the (E-Assessment Scheme of Income Escaping Assessment Scheme, 2022) notified by the Government of India on 29.03.2022, and in the light of the decisions of various High Courts stated supra and upon careful consideration of the contentions raised by the learned counsel appearing on either side, we hold that the impugned notices and orders which have been issued by the Jurisdictional Assessing Officer, or outside the faceless mechanism as provided under the provisions of Section 144 (b) read with Section 151 A and the “E-Assessment Scheme of Income Escaping Assessment Scheme, 2022” notified by the Government of India on 29.03.2022 under Section 151 A, is bad and illegal. It is made clear that the Jurisdictional Assessing Officer (“JAO”) had no jurisdiction to issue the impugned orders/notices.”

5) Since the issue is covered by the order of this Court, dated 28.10.2025 in W.P.No.14681 of 2023 and batch, this Writ Petition is allowed in terms of the said order.

6) There shall be no order as to costs.

7) Consequently, miscellaneous applications, pending if any, shall stand closed.

Registry to append a copy of the order in W.P.No.14681 of 2023 and batch, to this order.

JUSTICE BATTU DEVANAND

JUSTICE A. HARI HARANADHA SARMA

Date: 11/11/2025

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THE HON'BLE SRI JUSTICE BATTU DEVANAND
AND
THE HONOURABLE SRI JUSTICE A. HARI HARANADHA SARMA

WRIT PETITION No.8140 of 2025

Date: 11.11.2025

SCS