IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI
(SPECIAL ORIGINAL JURISDICTION)
WEDNESDAY, THE TWENTY SECOND DAY OF APRIL
TWO THOUSAND AND TWENTY SIX
:PRESENT:
THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO
THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR
WRIT PETITION NO: 8561 OF 2026

Between:

P Srinivasa Babu, S/o. Ramanadham, Aged about 59 years, Occ Business, R/0. 40-5-19/4,Sf-7 Geetanjali Apartments, Tikkle Road, Vijayawada Andhra Pradesh-520010.

Petitioner

AND

1. Union of India, Represented by its Secretary, Finance Department, New Delhi.
2. The Principal Chief Commissioner of Income Tax, Andhra Pradesh and Telangana, Hyderabad Room No 922, 9th Floor, B Block, I.T.Towers, 10-2-3, AC Guards, Hyderabad - 500 004, Telangana.
3. The Income Tax officer, Ward-2(1), Vijayawada, having office at C.R.Building, Floor Annex, M.G.Road, Vijayawada having e-mail id Vijavawada.IT02.1@incometax.gov.in.
4. The Commissioner of Income Tax (Appeals), National Faceless Assessment Centre, Income Tax Deaprtment, New Delhi
5. faceless Assessing Officer, National Faceless Assessment Centre, Income Tax Department, New Delhi

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 issue a Writ of Mandamus or any other appropriate Writ, Order or Direction, declaring the Order, dated 04.02.2025 in DIN

No.ITBA/NFAC/S/250/2024- 2025/1072815193(1) exercising the powers under proviso to Section 251(1)(a) of the Income Tax Act, 1961 issued by the respondent No.4 directing the respondent No.5 to conduct fresh assessment for the Assessment Year 2014- 2015 by holding that the Assessment Order, dated 30.03.2022 in DIN No. ITBA/AST/S/147/2021-22/1042140468(1) was under Section 144 of the Income Tax Act, 1961, eventhough the same was under Section 143(3) r.w.s 147 of the Income Tax Act, 1961 and hence proviso to Section 251(l)(a) of the Income Tax Act and the consequential action on part of the respondent No.5 in assessing my total income as Rs.4,08,13,391/- (Rupees Four Crores Eight Lakhs Thirteen Thousand Three Hundred and Ninety One) for the Assessment Year 2014-2015 vide order, dated 01.03.2026 in DIN No. ITBA/AST/S/147/2025- 26/1086737564(1), i.e., over and above the remand Order, virtually amounting to reassessment as one without jurisdiction, arbitrary, illegal, colourable exercise of power, contrary to Section 251 of the Income Tax Act, 1961 apart from being violative of the .Fundamental Rights guaranteed to me under Articles 14, 19 and 21 of the Constitution of India and consequently set aside the Order, dated 04.02.2025 in DIN No.ITBA/NFAC/S/250/2024-2025/1072815193(1) issued by the respondent No.4 and the order, dated 01.03.2026 in DIN No. ITBA/AST/S/147/2025-26/1086737564(l) issued by the respondent No.5;

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 stay all further proceedings order, dated 01.03.2026 in DIN No. ITBA/AST/S/147/2025-26/1086737564(1) issued by the respondent No.5 for the assessment year 2014-2015, Pending disposal of WP 8561 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 B.ABHAY SIDDHANTH MOOTHA Advocate for the Petitioner, Additional

Solicitor General of India for R1, Sri Y.N.Vivekananda, Standing counsel for R2 to R5 and the Court made the following.

ORDER

The learned Standing Counsel appearing for the respondents seeks further time for obtaining the instructions.

Post on 16.06.2026.

The contention of the petitioner that the assessment orders could not have been, disturbed, subsequently, requires consideration.

Accordingly, there shall be stay of collection of tax, pursuant to the order, dated 04.02.2025.

SD/- T. SRINIVASA RAO
ASSISTANT REGISTRAR

//TRUE COPY//

NB

For SECTION OFFICER

To,

1. The Secretary, Union of India, Finance Department, New Delhi.
2. The Principal Chief Commissioner of Income Tax, Andhra Pradesh and Telangana, Hyderabad Room No 922, 9th Floor, B Block, I.T.Towers, 10-2-3, AC Guards, Hyderabad - 500 004, Telangana.
3. The Income Tax officer, Ward-2(1), Vijayawada, having office at C.R.Building, Floor Annex, M.G.Road, Vijayawada having e-mail id Vijavawada. IT02.1@incometax.gov.in.
4. The Commissioner of Income Tax (Appeals), National Faceless Assessment Centre, Income Tax Department, New Delhi.
5. Faceless Assessing Officer, National Faceless Assessment Centre, Income Tax Deaprtment, New Delhi (addressee 1 to 5 by RPAD)
6. One CC to SRI. B.ABHAY SIDDHANTH MOOTHA Advocate [OPUC]
7. One CC to Additional Solicitor General of India, [OPUC]
8. One CC to Sri. Y.N.Vivekananda, Standing counsel [OPUC]
9. Two spare copies

HIGH COURT

RRR,J &
TCDS,J

DATED:22/04/2026

Post on 16.06.2026

ORDER

WP.No.8561 of 2026

STAY

HIGH COURT OF ANDHRA PRADESH
SPECIAL CELL
05 MAY 2026
★ DESPATCHED ★