IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

(SPECIAL ORIGINAL JURISDICTION)

WEDNESDAY, THE FIFTEENTH 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: 9001 OF 2026

Between:

Kaldevakunta Ravindra Reddy, S/o Kaldevakunta Raghava Reddy, Aged about 55 Years, Occ Business, R/o. 403, Maverik Global Apartment, Anantpur Road, NJS Colony, Vishal Nagar, Bellary, Karnataka - 583101

Petitioner

AND

1. The Income Tax Officer, Ward-1, Adoni, Income Tax Office, Aaykar Bhavan, Near RTC Bus stand, Aspari Road, Adoni, Andhra Pradesh-518301.
2. The Principal Chief Commissioner of Income Tax, AP & TS, 10th Floor, C-Block, I.T. Towers, 10-2-3, A.C. Guards, Hyderabad-500004.
3. The Assessment Unit,, Income Tax Department, National Faceless Assessment Centre, Delhi, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi-110003.

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, order or direction, more particularly one in the nature of Writ of Mandamus, declaring the Assessment Order dt. 27.02.2023 passed by the 3rd respondent u/s 147 r.w.s 1441144B of the Income-tax Act for A.Y. 2015-16 vide DIN 'No. ITBA/AST/S/14712022-23/1050152310(1), consequent to the order passed u/s 148A(d) dt. 30.03.2022 vide DIN No.

ITBA/AST/F/148A/2021- 22/1042041493(1) and the notice u/s 148 dt. 30.03.2022 vide DIN No. ITBA/AST/S/14, 8_1 /2021-22/1042146068(1) issued by the JAO(1st respondent) instead of FAO(3rd respondent) and consequential penalty orders passed vide order u/s 271 F of the Act dt. 22.082023, order u/s 271(1)(b) of the Act dt. 22.08.2023 and order u/s 271(1)(c) of the Act dt. 24.08.2023, as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural Justice;

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 pursuant to the Assessment Order dt. 27.02.2023 passed by the 3rd respondent u/s 147 r.w.s 144/144B of the Income-tax Act for A.Y. 2015- 16 vide DIN No. ITBA/AST/S/147/2022-23/1050152310(1) and the penalty orders, more particularly release the bank attachment made vide notice dt.23.01.2026, Pending disposal of WP 9001 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 DUNDU MANMOHAN Advocate for the Petitioner, Sri Y N VIVEKANANDA Advocate for Respondents and the Court made the following.

ORDER

It is submitted that the Hon'ble Supreme Court, had passed certain directions, in the faceless assessment batch.

Time is sought for placing the said directions before this Court.

Post on 29.04.2026.

In the meanwhile, there shall be stay of recovery of tax.

SD/- T.SRINIVASA RAO
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Income Tax Officer, Ward-1, Adoni, Income Tax Office, Aaykar Bhavan, Near RTC Bus stand, Aspari Road, Adoni, Andhra Pradesh-518301.
2. The Principal Chief Commissioner of Income Tax, AP & TS, 10th Floor, C-Block, I.T. Towers, 10-2-3, A.C. Guards, Hyderabad-500004.
3. The Assessment Unit, Income Tax Department, National Faceless Assessment Centre, Delhi, Ministry of Finance, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi-110003. (addressee 1 to 3 by **RPAD**)
4. One CC to SRI. DUNDU MANMOHAN Advocate [OPUC]
5. One CC to SRI. Y N VIVEKANANDA Advocate [OPUC]
6. Two spare copies.

HIGH COURT

RRR,J &

TCDS,J

DATED:15/04/2026

Post on 29.04.2026

ORDER

WP.No.9001 of 2026

STAY