

[3529]

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

**WEDNESDAY, THE SIXTH DAY OF MAY
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: 12297 OF 2026



Between:

MAROOPOODI MADHU, S/o. Sri Krishnama Naidu M Aged about 48
Years, 404, SSK Paradise, Kathriguppe, East BSK 3rd Stage, Bangalore
-560085 Karnataka, India.

Petitioner

AND

1. Assessment Unit Income Tax Department, Faceless Assessment
Centre, New Delhi. 110003
2. The Income Tax Officer, Ward-1 Chittoor, Chittoor District, Andhra
Pradesh.517001
3. Union of India, Rep. By its Secretary Ministry of Finance, 4th Floor, A-
Wing, Shastri Bhawan, New Delhi -110001.

Respondents

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 an appropriate writ, order or direction particularly in the
nature of Writ of MANDAMUS declaring the action of the 1st Respondent in
passing the show cause notice dated 27-01-2026, assessment order 28-02-
2026, and penalty orders dated 28-02-2026 for the F.Y. 2023-24 (A.Y. 2024-
25) under sections 144 r/w section 144B, r/w section 147 and 271A, 271AAC,
and 270B without issuing a notice under section 148A of the Income Tax Act

1961 as illegal, arbitrary, improper, unjust and unfair, unethical, without authority and jurisdiction, contrary to section 148A and 148 of Income Tax Act as contrary to the introduction of faceless assessment in the Income Tax Act 1961 and also contrary to the provisions of Income Tax Act 1961 and also a catena of decisions of the Hon'ble Supreme Court in the case of Union of India (UOI) and Ors. Vs. Ashish Agarwal reported in AIR 2022 SC 2781 / [2022]286TAXMAN183(SC), and violative of principles of natural justice, without authority and jurisdiction, and also violative of articles 14, 19(1)(g), 21, 265 and 300-A of the Constitution of India and consequently to set aside the impugned assessment order and penalty orders.

IA NO: 1 OF 2026

Petition under Section 151 CPC is filed praying that in the circumstances stated in the grounds filed in support of the petition, the High Court may be pleased to grant STAY of all further proceedings pursuant to the impugned assessment order 28-02-2026, and penalty notices dated 28-02-2026 for the F.Y. 2023-24 (A.Y. 2024-25) pending disposal of the writ petition else the Petitioner would be put to severe loss and hardship, Pending disposal of WP 12297 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 M V J K KUMAR, Advocate for the Petitioner, Sri Y N VIVEKANANDA, Standing Counsel for the Respondent Nos.1&2, Additional Solicitor General of India for Respondent No.3, the Court made the following

ORDER:

In view of the specific contention of the petitioner that the impugned order, dated 28.02.2026 and the penalty order, dated 28.02.2026 had been passed without issuance of a notice under Section 148-A of the Income Tax Act, there shall be stay of recovery of tax, penalty and interest, pursuant to the aforesaid impugned orders, for a period of eight (08) weeks.

Post on 17.06.2026.

Registry is directed to print the name of Sri Y.N. Vivekananda, learned Standing Counsel appearing for the respondents.

SD/- N.NAGAMMA
ASSISTANT REGISTRAR

//TRUE COPY/

SECTION OFFICER

To,

1. The Assessment Unit Income Tax Department, Faceless Assessment Centre, New Delhi. 110003
2. The Income Tax Officer, Ward-1 Chittoor, Chittoor District, Andhra Pradesh.517001
3. The Secretary, Union of India, Ministry of Finance, 4th Floor, A-Wing, Shastri Bhawan, New Delhi -110001. (Addressee Nos.1 to 3 by RPAD)
4. One CC to SRI. M V J K KUMAR Advocate [OPUC]
5. One CC to SRI. Y N Vivekananda, Standing Counsel [OPUC]
6. Two spare copies

KJ

HIGH COURT

RRR,J &
TCDS,J

DATED:06/05/2026

POST ON 17.06.2026

ORDER

WP.No.12297 of 2026

STAY

