APHC010210922026

IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI **[3529]**
(Special Original Jurisdiction)

TUESDAY, THE TWENTY FIRST 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: 10566/2026

Between:

Geetha Reddy Kamireddy **...PETITIONER**

AND

Union Of India and Others **...RESPONDENT(S)**

Counsel for the Petitioner:

1. VIVEK CHANDRA SEKHAR S

Counsel for the Respondent(S):

1.

The Court made the following:

The petitioner, had sold certain immovable property in the year 2022. This sale was in pursuance of an earlier agreement of sale of 2017. The petitioner, while filing his income tax returns, had contended that he would be entitled to the benefit of section 50-C, for the purpose of computation of capital gains and that the market value of the land as of 2017 should be taken into account. The assessing officer, accepted the contention of the petitioner and passed an order of assessment dated 05.03.2025.

Thereafter, a fresh show cause notice, dated 31.03.2026, was issued to the petitioner under sub-section (1) of section 148 A of Income Tax Act, 1961 for initiating reassessment proceeding against the petitioner.

The said show cause notice is challenged before this court, on the ground that the said show cause notice does not mention any new material, on the basis of which, the said show cause notice could have been issued.

Sri.Vivek Chandra Sekhar, learned counsel appearing for the petitioner, would contend that the show cause notice is without jurisdiction in as much as the necessary jurisdictional fact, of fresh material becoming available to the assessing officer, he is not mentioned anywhere in the show cause notice. The learned counsel would contend that the entire show cause notice is premised on the ground that the contention of the petitioner could not have been accepted by the earlier assessing officer without verification of the genuineness of the agreement of sale of the year 2017 or otherwise.

Sri.Y.N.Vivekananda, standing counsel appearing for the respondents seeks time to obtain instructions and filing of counter-affidavit.

Prima facie, the contention of the petitioner that there is a lack of jurisdictional facts, in the show cause notice requires consideration.

In the circumstances, there shall be stay of further proceedings pursuant to the show cause notice dated 31.03.2026, issued under section 148A(b) of Income Tax Act, 1961 by the respondent No.3.

Post on 17.06.2026.

R. RAGHUNANDAN RAO, J

T.C.D. SEKHAR, J

CMK