[3529]

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

HIGH COURT OF ANDHRA PRADESH

TUESDAY, THE TWENTY FIRST 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: 10566 OF 2026

Between:

Geetha Reddy Kamireddy, W/o. K. Rajgopal Reddy, Aged about 63 years, Residing at Plot No.33, H.No-2, Chandrapuri Colony, East Park, L.B.Nagar, Rangareddy, K.V. Rangareddy, Telangana - 500 074.

Petitioner

AND

1. Union of India, Represented by its Seeretary, Finance Department, New Delhi - 110 001.

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 1, Nellore, Andhra Pradesh. 524 001

4. The Assistant Director of Income Tax (Investigation), Unit-II(4), Hyderabad, Telangana. 500 004

5. National e Assessment Unit New Delhi, New Delhi.110003

6. The Principal Chief Commissioner of Income Tax, Tirupathi Chapter, Aayakar Bhawan, KT Road, Tirupathi. 517501

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:

i. Declaring the Notice issued under Section 148A(b) of the Income Tax Act, 1961, dated 31.03.2026, bearing DIN and Notice No. ITBA/AST/F/148A(SCN)_1/2025-26/1088204592(1), by the 3rd Respondent, for the Assessment Year 2023-24, as arbitrary, illegal, bad in law, void-ab-initio, without jurisdiction, violative of the principles of natural justice, contrary to Section 148 of the Income Tax Act, 1961 and consequently, set aside the said Notice dated 31.03.2026, bearing DIN and Notice No. ITBA/AST/F/148A(SCN)_1/2025-26/1088204592(1), and all proceedings initiated thereunder;

ii. Declaring that the Assessment Order dated 05.03.2025, passed under Section 143(3) r/w Section 144B of the Act, bearing DIN No. ITBA/AST/S/143(3)/2024-25/1074031909(1), which accepted the Petitioners return income of Rs. 1,85,72,900/-, is final, conclusive and binding on the Respondents, and no re-opening of the same can be initiated in the absence of new and tangible material, and consequently set aside the same, and

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 in pursuance of the Notice issued under Section 148A(b) of the Income Tax Act, 1961, dated 31.03.2026, bearing DIN & Notice No. ITBA/AST/F/148A(SCN)_1/2025-26/1088204592(1),by the 3rd Respondent, for the Assessment Year 2023-24;

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and upon hearing the arguments of Sri. VIVEK CHANDRA SEKHAR S, Advocate for the Petitioner;

The Court made the following ORDER:

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.

SD/- M.SRINIVAS
ASSISTANT REGISTRAR

//TRUE COPY// SECTION OFFICER

To,

1. The Seeretary, Finance Department, Union of India, New Delhi - 110 001.
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 1, Nellore, Andhra Pradesh. 524 001
4. The Assistant Director of Income Tax (Investigation), Unit-II(4), Hyderabad, Telangana. 500 004
5. National e Assessment Unit New Delhi, New Delhi.110003
6. The Principal Chief Commissioner of Income Tax, Tirupathi Chapter, Aayakar Bhawan, KT Road, Tirupathi. 517501. (Addressee Nos.1 to 6 BY RPAD)
7. One CC to Sri. VIVEK CHANDRA SEKHAR S, Advocate [OPUC]
8. One CC to Sri. Y.N. VIVEKANANDA, STANDING COUNSEL [OPUC]
9. **Two Spare Copies**

HIGH COURT

RRR, J
&
TCDS, J

DATED:21/04/2026

POST ON 17.06.2026.

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

ORDER

WP.No.10566 of 2026

STAY