

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI
TUESDAY, THE FOURTH DAY OF NOVEMBER
TWO THOUSAND AND TWENTY FIVE

:PRESENT:

THE HONOURABLE SRI JUSTICE BATTU DEVANAND

AND

THE HONOURABLE SRI JUSTICE A. HARI HARANADHA SARMA

IA No. 3 OF 2025

IN

WP NO: 12085 OF 2025

Between:

Vavilala Primary Agricultural Cooperative Credit Society Ltd, R/o D.No.
2-148, Vavilala (Post), Rajugudem, Tiruvuru Mandal, NTR District- 521
235. Rep. by its Chief Executive Officer, K. Surya Rao, S/o Lakshmaiah,

...Petitioner(s)

(Petitioner in WP 12085 OF 2025

on the file of High Court)

AND

1. The Income Tax Officer, Ward No 1 (1), Vijayawada C R Building, 1st Floor Annex, M G Road, Vijayawada.
2. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Income Tax Department. Ministry of Finance, Govt, of India, New Delhi.
3. National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Govt, of India, New Delhi.
4. The Principal Commissioner of Income Tax, Vijayawada
5. The Bank Manager, Tiruvuru Branch, Krishna District Central Cooperative Bank Ltd, Tiruvuru.
6. The Union of India, Rep by its Secretary, Ministry of Finance 166-B, North Block, New Delhi - 110 001

...Respondent(s)
(Respondents in-do-)

Petition under Section 151 of 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 direct the Respondent No.1 not to encash the Demand Draft No. 017393 for an amount of Rs 33,41,816.23/- and Demand Draft No. 017394 for an amount of Rs 5,85,962.21/- issued in favour of Income Tax Officer, Ward -3(1), Vijayawada, pending disposal of the Writ Petition as otherwise the petitioner will be put to severe loss and hardship. Pending disposal of WP No. 12085 of 2025, 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 the earlier order of the High Court dated.30.06.2025, made herein and upon hearing the arguments of SRI L CHANDRA OBUL REDDY Advocate for the Petitioner and of SRI Y N VIVEKANANDA, Standing Counsel for the Respondent Nos.1 to 4, the Court made the following

ORDER:

Though the learned Standing Counsel appearing for the respondents takes notice on 06.05.2025 and sought time to file counter affidavit, but till date, no counter affidavit has been filed.

Learned counsel for the petitioner would submit that Respondent No.1 emailed to the 5th respondent Bank to issue Demand Drafts of all the available amounts in the attached bank accounts of petitioners' society on 30.10.2025. Accordingly, the 5th respondent bank issued two (2) Demand Drafts for an amount of Rs.39,27,778.44/- in favour of the Respondent No.1 and sent the same to the address of Respondent No.1 by way of Registered Post on 30.10.2025.

Learned counsel for the petitioner would further submit that if the said Demand Drafts are encashed by the respondents, irreparable damage would cause to the petitioners' Society.

Considering the fact that the respondents failed to file counter affidavit inspite of granting sufficient time, to protect the interest of the petitioners' society, we are of the prima-facie view that it is appropriate and reasonable to direct Respondent No.1 not to encash the demand drafts furnished by the 5th respondent-bank .

Accordingly, there shall be an interim direction as prayed for, for a period of Eight (8) weeks.

SD/-U.SRI DEVI
DEPUTY REGISTRAR
SECTION OFFICER

//TRUE COPY//

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To,

1. ✓ The Income Tax Officer, Ward No 1 (1), Vijayawada C R Building, 1st Floor Annex, M G Road, Vijayawada.
2. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Income Tax Department. Ministry of Finance, Govt, of India, New Delhi.
3. National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Govt, of India, New Delhi.
4. The Principal Commissioner of Income Tax, Vijayawada
5. ✓ The Bank Manager, Tiruvuru Branch, Krishna District Central Cooperative Bank Ltd, Tiruvuru.
6. The Secretary, Union of India, Ministry of Finance 166-B, North Block, New Delhi - 110 001 (Addressees 1 to 6 By RPAD)
7. One CC to SRI. L CHANDRA OBUL REDDY Advocate [OPUC]
8. One CC to SRI. Y N VIVEKANANDA, Standing Counsel [OPUC]
9. Two spare copies

PSR

HIGH COURT

**DEV,J
&
AHHS,J**

DATED:04/11/2025

NOTE: POST THE MATTER ON 02.12.2025.

ORDER

**IA No. 3 OF 2025
IN
WP NO: 12085 OF 2025**

INTERIM DIRECTION

