IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI
(SPECIAL ORIGINAL JURISDICTION)
TUESDAY, THE FIFTH 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: 13008 OF 2026

Between:

SRI VIJAYA BHASKAR DUVVURU REDDY, S/o. KRISHNA REDDY DEWURU Aged about 65 Years, R/o. 5/32-1, East Street, CO Mahaboob Basha SK Gudur, SPSR Nellore District -524101, Tirupati District Andhra Pradesh, India. (As per the order of Income Tax Dept)

Petitioner

AND

1. The Income Tax Officer, Ward -1, Gudur, Tirupati District, Andhra Pradesh.-524101
2. The National Faceless Assessment Centre, New Delhi. 110002
3. The Assessment Unit, Income Tax Department New Delhi. 110002
4. Union of India, Rep. By its Secretary Ministry of Finance, 4th Floor, A-Wing, Shastri Bhawan, New Delhi -110001.
5. The Branch Manager, Bank of India, Gudur Branch, D. No. 6/163-1, Dudalakalava, Mettapalem Roar Near NPR Gas office, Gudur-524101 Andhra Pradesh.

Respondent

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 Respondents more particularly 1st Respondent in passing the assessment order dated 09-02-2024 as also the penalty orders dated 29-07-2024 & 31-07-2024 preceded by notice dated 28-03-2023 and computation sheets dated 09-02-2024 and also the notice issued under section 148A dated 17-02-2023 by the territorial jurisdictional authority i.e. the 1st respondent and by uploading the same in the web portal and by saying that it has been issued to some email address as illegal, arbitrary, improper, unjust and unfair, unethical, contrary to section 148A and 148 of Income Tax Act and contrary to the judgement of the Honble Supreme Court reported in the case of Union of India vs. Ashish Agarwal reported in (2023) 1 SCC 617 and contrary to the provisions of Income Tax Act 1961 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 levy of tax and penalty thereon and also the Bank attachment notice.

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 all further proceedings pursuant to the impugned assessment, penalty and interest and also the Bank attachment dated 15-11-2025 issued by the 1st Respondent pending disposal of the writ petition else the Petitioner would be put to severe loss and hardship, Pending disposal of WP 13008 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 to 3, Additional Solicitor General of India for Respondent No.2, the Court made the following

ORDER:

Post on 17.06.2026.

In the meanwhile, there shall be stay of recovery of tax and penalty, under the order of assessment, dated 09.02.2024, and the orders of penalty, dated 29.07.2024 & 31.07.2024, till further orders in view of a

judgment of a Division Bench of this Court, in the case of **Prameela Pasumarthi Vs. The Deputy Commissioner of Income Tax & Ors.**[1]. Consequently, any attachment of bank account of the petitioner, shall also remain stayed.

SD/- K.J.RAJA BABU
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Income Tax Officer, Ward -1, Gudur, Tirupati District, Andhra Pradesh.-524101
2. The National Faceless Assessment Centre, New Delhi. 110002
3. The Assessment Unit, Income Tax Department New Delhi. 110002
4. The Secretary, Union of India, Ministry of Finance, 4th Floor, A-Wing, Shastri Bhawan, New Delhi -110001.
5. The Branch Manager, Bank of India, Gudur Branch, D. No. 6/163-1, Dudalakalava, Mettapalem Roar Near NPR Gas office, Gudur-524101 Andhra Pradesh. (Addressee Nos.1 to 5 by RPAD)
6. One CC to SRI. M V J K KUMAR Advocate [OPUC]
7. One CC to SRI. Y N VIVEKANANDA, STANDING COUNSEL [OPUC]
8. One CCs to ADDITIONAL SOLICITOR GENERAL, High Court of AP [OPUC]
9. Two spare copies

Kj

[1] [2025] 481 ITR 336 (AP)

HIGH COURT

RRR,J &
TCDS,J

DATED:05/05/2026

POST ON 17.06.2026

ORDER

WP.No.13008 of 2026

STAY