



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

[3529]

WEDNESDAY, THE SIXTH DAY OF MAY
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 13389/2026

Between:

M/s. Wheels Mrt Autofin And Consultancy Services,

...PETITIONER

AND

Assessment Unit and Others

...RESPONDENT(S)

Counsel for the Petitioner:

1. ANIL KUMAR BEZAWADA

Counsel for the Respondent(S):

1.

The Court made the following Order:

The petitioner assails an order of assessment, dated 24.03.2026, on the ground that, the Assessing Authority, after receiving all the necessary documents, had recorded that the said documents, had not been submitted by the petitioner.

Prima facie, the order of assessment, shows that the documents had been received, while the conclusions drawn by the Assessing Authorities, states that, the documents were not received.

The learned Standing Counsel appearing for the respondents seeks time to obtain instructions and for filing of a counter-affidavit as to whether such documents were infact received by the Authorities or not.

As a *prima facie* case is made out, it would be appropriate that, there shall be stay of recovery, pursuant to the order of assessment, dated 24.03.2026, for a period of eight (08) weeks.

Post on 17.06.2026.

R. RAGHUNANDAN RAO, J

T.C.D. SEKHAR, J

KPV