

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

WEDNESDAY, THE SIXTH DAY OF MAY

TWO THOUSAND AND TWENTY SIX

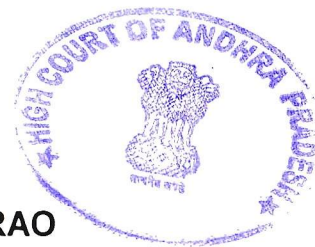
:PRESENT:

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 13389 OF 2026



Between:

M/s. Wheels Mrt Autofin and Consultancy Services, Represented by its Managing Partner, Shri. Srinivasa Vara Prasad Basavaraju Rayapareddy, 43-9-136, TSN Towers, TSN Colony, Visakhapatnam, Andhra Pradesh- 530 016.

Petitioner

AND

1. Assessment Unit, , Income Tax Department, National e-Assessment Centre, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi - 110 003.
2. Union of India, Department of Revenue, Represented by its Secretary (Revenue), North Block, New Delhi - 110 001.

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 writ, direction or order declaring the proceedings of the 1st Respondent in the Assessment Order dated 24.03.2026 issued vide DIN ITBA/AST/S/144/2025-26/1087805026(1) confirming the addition of income of Rs. 6,53,09,959/- without examining the documentary evidence submitted and without proper appreciation of the reply to the Show Cause Notice furnished by the Petitioner as being illegal, arbitrary, not only violative of principles of natural justice, but also contrary to the provisions of Section 143(3) of the Income Tax Act, 1961 and Rule of Law and

hence violative of Article 14 and 19(1)(g) of the Constitution of India and consequently set aside the same.

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 including collection of tax pursuant to the Assessment Order dated 24.03.2026 issued vide DIN: ITBA/AST/S/144/2025-26/1087805026(1) in the interest of justice and Pending disposal of WP 13389 of 2026, on the file of the High Court.

The petition/Appeal coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and upon hearing the arguments of SRI ANIL KUMAR BEZAWADA Advocate for the Petitioner, SRI ANUP KOUSHIK KARAVADI Advocate for the Respondent No.1, Additional Solicitor General of India for Respondent No.2 and 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.”

//TRUE COPY//

**SD/- S.SHYAMALA
ASSISTANT REGISTRAR
SECTION OFFICER**

To,

1. The Assessment Unit, , Income Tax Department, National e-Assessment Centre, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi - 110 003.
2. The Secretary (Revenue), Union of India, Department of Revenue, North Block, New Delhi - 110 001. (by RPAD 1 & 2)
3. One CC to SRI. ANIL KUMAR BEZAWADA Advocate [OPUC]
4. One CC to SRI. ANUP KOUSHIK KARAVADI Advocate [OPUC]
5. Two CC's to SRI. ADDITIONAL SOLICITOR GENERAL OF INDIA, High Court of India, at Amaravati [OUT]
6. **One spare copy**

TVSR

HIGH COURT

RRR,J
&
TCDS,J

DATED:06/05/2026

POST ON 17.06.2026

ORDER

WP.No.13389 of 2026

STAY

