

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

WEDNESDAY, THE 22ND DAY OF JULY, 2026

:PRESENT:

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 13389 OF 2026

Between:

M/s. Wheels Mart 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, 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 the earlier order of the High Court dated 06.05.2026 & 17.06.2026 made herein 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:

Counters of the concerned respondents yet to be filed.

List on 12.08.2026.

Interim order granted on the earlier occasion shall stand extended by six (06) weeks.

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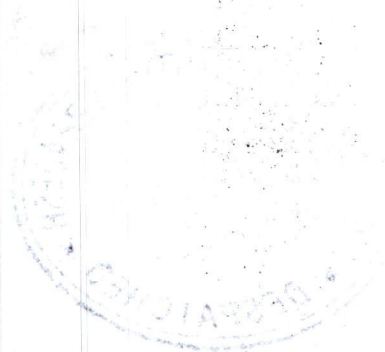
For

**SD/- J.GAYATRI DEVI
ASSISTANT REGISTRAR**

SECTION OFFICER

To,

1. One CC to SRI. ANIL KUMAR BEZAWADA Advocate [OPUC]
 2. One CC to SRI. ANUP KOUSHIK KARAVADI Advocate [OPUC]
 3. Two CC's to SRI. ADDITIONAL SOLICITOR GENERAL OF INDIA, High Court of India, at Amaravati [OUT]
 4. One spare copy
- bs



HIGH COURT

NJS,J
&
TCDS,J

DATED:22.07.2026.

NOTE: Post on 12.08.2026.

ORDER

WP.No.13389 of 2026



INTERIM ORDER EXTENDED