(SHOW CAUSE NOTICE BEFORE ADMISSION)

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

(SPECIAL ORIGINAL JURISDICTION)

THURSDAY, THE NINETH DAY OF OCTOBER

TWO THOUSAND AND TWENTY FIVE

:PRESENT:

THE HONOURABLE SRI JUSTICE BATTU DEVANAND

AND

THE HONOURABLE SRI JUSTICE A. HARI HARANADHA SARMA

WRIT PETITION NO: 17909 OF 2025

Between:

M/s Sri Vani Educational Society, 21-51, Near Factory Centre, Tiruvuru, Krishna District - 521 235. State of Andhra Pradesh Rep. by its President, Mr.Kolli Venkata Ravi Kumar

...Petitioner

AND

1. The Assistant Commissioner, Income Tax Department Exemption Circle, Vijayawada.
2. The Assistant Director of Income Tax, Centralised Processing Centre, Bengaluru - 560 500.
3. The Income Tax Officer (Hqrs) (Exmp), Office of the Commissioner of Income Tax, 2nd Floor, Aayakar Bhavan, Basheerbagh, Hyderabad - 500 004.
4. The Commissioner of Income Tax (Exemptions), 2nd Floor, Aayakar Bhavan, Basheerbagh, Hyderabad - 500 004.
5. The Union of India, Rep. by its Principal Secretary, Finance Department, New Delhi.
6. State Bank of India, Pulluru Mylavaram, Krishna District. Rep. by its Branch Manager,
7. Andhra Bank, now Central Bank of India, D.No.14-19, SVS Plaza, Mylavaram, Krishna District. Rep. by its Branch Manager,

8. State Bank of India, HACA Bhavan, Opp. To Assembly Saifabad, Hyderabad. Rep. by its Branch Manager,

...Respondents

WHEREAS the Petitioners above named through their Advocate SRI RAMINENI SUDHEER presented this 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 Writ order or direction more particularly one in the nature of Writ of Mandamus declaring (a) that the Petitioner being a Charitable Institution is entitled for exemption from tax for the for the assessment year 2019-20 to 2021-22 in terms of the orders, dated 03.11.2009 issued under Section 12AA(1)(b)(i) of the Income Tax Act 1961 by the Commissioner of Income Tax, Vijayawada (b) the action of the 1ST Respondent in taking coercive action by DIN Letter No. ITBA/COM/F/17/2025-issuing Notice 26/1077056022(1), dated 16.06.2025 and trying to attach the Bank Accounts of the Petitioner for recovery of alleged tax dues of the Petitioner for the assessment year 2019-20 to 2021-22 notwithstanding the fact that the Petitioner is a Charitable Institution exempted from tax. as arbitrary, illegal, without Jurisdiction and contrary to the provisions of Income Tax Act and against the Principles of Natural Justice, and (c) consequently set aside the demand notice DIN Letter No. ITBA/COM/F/17/2025-26/1077056022(1), dated 16.06.2025 passed by the Respondent No.1 for recovery of alleged tax dues of Rs.4,79,92,300/- for the assessment year 2019-20 to 2021-22.

AND WHEREAS the High Court upon perusing the petition and affidavit filed herein and upon hearing the arguments of Sri RAMINENI SUDHEER Advocate for the Petitioner, and of SRI Y.N.VIVEKANANDA, Standing Counsel for the Respondent Nos.1 to 4, and of ADDITIONAL SOLICIOR GENERAL OF INDIA, for the Respondent No.5, directed issue of notice to the

Respondents herein to show cause as to why this WRIT PETITION should not be admitted.

You viz:

1. The Assistant Commissioner, Income Tax Department Exemption Circle, Vijayawada.
2. The Assistant Director of Income Tax, Centralised Processing Centre, Bengaluru - 560 500.
3. The Income Tax Officer (Hqrs) (Exmp), Office of the Commissioner of Income Tax, 2nd Floor, Aayakar Bhavan, Basheerbagh, Hyderabad - 500 004.
4. The Commissioner of Income Tax (Exemptions), 2nd Floor, Aayakar Bhavan, Basheerbagh, Hyderabad - 500 004.
5. The Principal Secretary, Union of India, Finance Department, New Delhi.
6. The Branch Manager, State Bank of India, Pulluru Mylavaram, Krishna District.
7. The Branch Manager, Andhra Bank, now Central Bank of India, D.No.14-19, SVS Plaza, Mylavaram, Krishna District.
8. The Branch Manager, State Bank of India, HACA Bhavan, Opp. To Assembly Saifabad, Hyderabad.

are be and hereby directed to show cause either appearing in person or through an Advocate, as to why in the circumstances set out in the petition and the affidavit filed therewith (copy enclosed) this WRIT PETITION should not be admitted, on or before 30.10.2025, to which date the case stands posted for hearing.

The Court made the following: ORDER

Notice before admission.

Learned counsel for the petitioner is permitted to take out personal notice to the respondents by RPAD and file proof of service in the Registry.

Post the matter on 30.10.2025, to enable the respondents to file their counter affidavits.

SD/-SK MD RAFI
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

For

To,

1. The Assistant Commissioner, Income Tax Department Exemption Circle, Vijayawada.
2. The Assistant Director of Income Tax, Centralised Processing Centre, Bengaluru - 560 500.
3. The Income Tax Officer (Hqrs) (Exmp), Office of the Commissioner of Income Tax, 2nd Floor, Aayakar Bhavan, Basheerbagh, Hyderabad - 500 004.
4. The Commissioner of Income Tax (Exemptions), 2nd Floor, Aayakar Bhavan, Basheerbagh, Hyderabad - 500 004.
5. The Principal Secretary, Union of India, Finance Department, New Delhi.
6. The Branch Manager, State Bank of India, Pulluru Mylavaram, Krishna District.
7. The Branch Manager, Andhra Bank, now Central Bank of India, D.No.14-19, SVS Plaza, Mylavaram, Krishna District.
8. The Branch Manager, State Bank of India, HACA Bhavan, Opp. To Assembly Saifabad, Hyderabad. **(Addressees 1 to 8 by RPAD- along with a copy of petition and affidavit)**
9. One CC to SRI. RAMINENI SUDHEER Advocate [OPUC]
10. One CC to SRI. Y N VIVEKANANDA Advocate [OPUC]

11. One CC to ADDITIONAL SOLICITOR GENERAL OF INDIA, High Court of Andhra Pradesh [OPUC]

12. Two spare copies

PSR

HIGH COURT

DEV,J
&
AHHS,J

DATED:09/10/2025

NOTE: POST THE MATTER ON 30.10.2025.

NOTICE BEFORE ADMISSION

WP.No.17909 of 2025