APHC010710462025

IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI **[3545]**
(Special Original Jurisdiction)

TUESDAY,THE SIXTH DAY OF JANUARY
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE SRI JUSTICE BATTU DEVANAND

THE HONOURABLE SRI JUSTICE A. HARI HARANADHA SARMA

WRIT PETITION NO: 258/2026

Between:

1. SURESH KUMAR MATABOYINA, S/O. ATCHUTA RAO, AGED ABOUT 43, OCC BUSINESS, 36-84, BESTA VEEDHI, NEAR KUMMARI VEEDHI, BOBBIN VIZIANAGARAM - 535558, AP

...PETITIONER

AND

1. NATIONAL FACELSS ASSESSMENT CENTRE, DELHI, MINISTRY OF FINANCE, ROOM NO.401, 2ND FLOOR, E-RAMP, JAWAHARLAL NEHRU STADIUM, DELHI-110003.
2. INCOME TAX OFFICER, WARD - 1, VIJAYANAGARAM, INCOME TAX OFFICE, KOPPU GUARANA BUILDING, SIDDARTHA NAGAR, VIZIANAGARAM - 535002, ANDHRA PRADESH, EMAIL VIIAVANAAARAM.IT01@LNCOMETAX.GOV.IN

...RESPONDENT(S):

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 topleased to issue a writ, order or direction, more particularly one in the nature of Writ of Mandamus, declaring the notice u/s 148 dated 14.03.2024 for A.Y.2017-18 vide DIN No. ITBA/AST/S/148_172023-24/1062592730(1) issued by the Jurisdictional Assessing Officer (JAO) i.e. the Respondent No.2 instead of Faceless Assessing Officer i.e. the Respondent No.1 as void, illegal and contrary to the provisions of Income-tax

Act and contrary to the Constitutional Provisions including Principles of Natural Justice and pass

IA NO: 1 OF 2026

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased pleased to stay all further proceedings pursuant to the notice u/s 148 dated 14.03.2024 for A.Y.2017-18 vide DIN No. ITBA/AST/S/148_1/2023-24/1062592730(1) issued by the Jurisdictional Assessing Officer (JAO) i.e. the Respondent No.2 instead of Faceless Assessing Officer (FAO) i.e. the Respondent No.1, pending disposal of the subject writ petition and pass

Counsel for the Petitioner:

1. G V N HARI

Counsel for the Respondent(S):

1.

The Court made the following:

THE HON'BLE SRI JUSTICE BATTU DEVANAND

&

THE HONOURABLE SRI JUSTICE A. HARI HARANADHA SARMA

WRIT PETITION No.258 of 2026

ORDER: *(Per Hon'ble Sri Justice Battu Devanand)*

This Writ Petition is filed under Article 226 of the Constitution of India seeking the following relief:

> *"…to issue a writ, order or direction, more particularly one in the nature of Writ of Mandamus, declaring the notice u/s .148 dated 14.03.2024 for A.Y.No.2017-18 vide DIN No.ITBA/AST/S/148-1/2023-24/1062592730(1) issued by the Jurisdictional Assessing Officer(JAO) i.e, Respondent No.2 instead of Faceless Assessing Officer i.e, Respondent No.1 as void, illegal and contrary to the provisions of Income-tax Act and contrary to the Constitutional Provisions including Principles of Natural Justice and pass…"*

2) Heard the learned counsel for the petitioner and Sri Anup Koushik Karavadi, learned Standing Counsel appearing for the Income Tax Department.

3) Perused the record.

4) The issue raised in the present Writ Petition is the subject matter in the case of ***Smt. Parameela Pasumarthi Vs. The Deputy Commissioner of Income Tax Circle-II, Vijayawada and another*** wherein this Court allowed W.P.No.14681 of 2023 and batch and held as herein under:

> *"Considering the background in notifying the (E-Assessment Scheme of Income Escaping Assessment*

> *Scheme, 2022) notified by the Government of India on 29.03.2022, and in the light of the decisions of various High Courts stated supra and upon careful consideration of the contentions raised by the learned counsel appearing on either side, we hold that the impugned notices and orders which have been issued by the Jurisdictional Assessing Officer, or outside the faceless mechanism as provided under the provisions of Section 144 (b) read with Section 151 A and the "E-Assessment Scheme of Income Escaping Assessment Scheme, 2022" notified by the Government of India on 29.03.2022 under Section 151 A, is bad and illegal. It is made clear that the Jurisdictional Assessing Officer ("JAO") had no jurisdiction to issue the impugned orders/notices."*

5) Since the issue is covered by the order of this Court, dated 28.10.2025 in W.P.No.14681 of 2023 and batch, this Writ Petition is allowed in terms of the said order.

6) There shall be no order as to costs.

7) Consequently, miscellaneous applications, pending if any, shall stand closed.

Registry to append a copy of the order in W.P.No.14681 of 2023 and batch, to this order.

JUSTICE BATTU DEVANAND

JUSTICE A.HARI HARANADHA SARMA

Dated: 06.01.2026
TM

THE HON'BLE SRI JUSTICE BATTU DEVANAND

&

THE HONOURABLE SRI JUSTICE A. HARI HARANADHA SARMA

WRIT PETITION No.258 of 2026

Dated: 06.01.2026
TM