HIGH COURT FOR THE STATE OF TELANGANA

**MAIN CASE No: W.P.No.16224 of 2023**

**PROCEEDING SHEET**

| S. No. | DATE | ORDER | OFFICE NOTE |
|---|---|---|---|
| | 27.06.2023 | **HCJ & NTR, J**<br><br>**W.P.No.16224 of 2023**<br><br>Heard Mr. A.V.A.Siva Kartikeya, learned counsel for the petitioner.<br><br>Challenge made in this writ petition is to the order dated 08.04.2022 passed by respondent No.1 under Section 148A(d) of the Income Tax Act, 1961 (briefly, 'the Act' hereinafter) for the assessment year 2018-2019 as well as to the consequential notice dated 08.04.2022 issued by respondent No.1 under Section 148 of the Act for the said assessment year.<br><br>The challenge has been made on the ground that Section 151A of the Act provides for faceless assessment of income escaping assessment. As per the said provision, Central Government may make a scheme for the purpose of assessment, reassessment or respondents-computation under Section 147 of the Act or issuance of notice under Section 148 or 148A of the Act etc., eliminating the interface between the income tax authority and the assessee or any other person to the extent technologically feasible. The same has been provided to impart greater efficiency, transparency and accountability in terms of the aforesaid provision.<br><br>In terms of the aforesaid provision Central Board of Direct Taxes (CBDT), Ministry of Finance, | |

Government of India, has issued Notification dated 29.03.2022 introducing a scheme called, e-assessment of Income Escaping Assessment Scheme, 2022. As per the said scheme of assessment, reassessment or respondents-computation under Section 147 of the Act and issuance of notice under Section 148 of the Act shall be through automated allocation in accordance with the risk management strategy formulated by the CBDT and in a faceless manner to the extent possible,

Issue notice.

Ms. B.Sapna Reddy, learned counsel waives notice for both the respondents.

Respondents to file counter-affidavit by the next date.

In the meanwhile, there shall be stay of the impugned order dated 08.04.2022 passed by respondent No.1 as well as the consequential notice also dated 08.04.2022 issued by the said respondent.

List this matter along with identical matters on 20.07.2023.

**HCJ**

**NTR, J**

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