APHC010100872024

IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI
(Special Original Jurisdiction)

TUESDAY, THE 3rd DAY OF NOVEMBER 2026

PRESENT

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 6424 OF 2024

Between:

1. ASHLAR BUILDING SOLUTIONS (I) PVT LTD, Rep. by its Director,Nilesh Agrawal ,S/o. Ashok Agrawal, Aged about 31 years,R/o. 7-5-84/35 FlatNo 301, Pine Wood Jasti Square Apartment,BeachRoad, Pandurangapuram, Visakhapatnam,Andhra Pradesh - 530003.

...Petitioner

AND

1. THE UNION OF INDIA, Rep. by its Secretary. Ministry of Finance, New Delhi.

2. The Assistant Commissioner of Income Tax, Visakhapatnam,

3. Deputy Commissioner of Income Tax, Circle 3(1),Visakhapatnam.

4. Faceless Assessing Officer, National Faceless Assessment Centre, Income Tax Department, New Delhi.

...Respondents

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 of Certiorari or any other appropriate Writ, order or direction, calling for records of the impugned Notice dated 23.03.2023

under section 148A(b) for AY 2016-17 and order dated 31.03.2023 passed under section 148A(d) passed by the Respondent No 1 for A.Y. 2016-17 and consequential Notice dated 31.03.2023, issued by the Respondent No.1 under Section 148 of the Act for AY 2016-17 and declaring the Notice dated 23-03-2023 and the Order and Notice, dated 31.03.2023 as illegal,arbitrary and in stark violation of the provisions of the Income Tax Act, 1961 and consequently quash/setaside the same and pass

IA NO: 1 OF 2024

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 dispense with the filing of the certified copies of the Notice, dated 23.03.2023, Order, dated 31.03.2023 and Notice, dated 31.03.2023 issued by the Respondent No.l herein, pending disposal of the above Writ Petition and pass

IA NO: 2 OF 2024

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 the operation of (i) Notice dated March31, 2023 issued by the Respondent No. 1 under Section 148 of the Act for AY 2016-17, (ii) the impugned order dated March31, 2023 passed under section 148A(d) passed by the Respondent No 1 for A.Y. 2016-17 and the impugned Notice dated March 23, 2023 under section 148A(b) for AY 2016-17.and pass

Counsel for the Petitioner: SHAGUFTA JAHAN NOOR

Counsel for the Respondents: ANUP KOUSHIK KARAVADI Counsel for the Respondents:Y V ANIL KUMAR (Central Government Counsel)

The Court made the following order:

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

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ORDER: *(per Hon'ble Sri Justice Ninala Jayasurya)*

Heard learned counsel for the petitioner. Also heard Ms. M.Ishwarya, learned counsel representing Mr.Anup Koushik Karavadi, learned Senior Standing Counsel for Income Tax Department, appearing for the respondents.

2. It is submitted that matter is covered by a decision of this Court in W.P.No.9069 of 2025 & batch, dated 12.10.2026. Learned counsel for the Department has not disputed the same.

3. Accordingly, the writ petition is allowed and the impugned orders are set aside, for the reasons alike. There shall be no order as to costs. Miscellaneous petitions, if any, shall stand closed.

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NINALA JAYASURYA, J

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T.C.D.SEKHAR, J

Date: 03.11.2026
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THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION No. 6424 OF 2024

Dt. 03.11.2026

GVK