APHC010190522024

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: 9713 OF 2024

Between:

1. HAIGREEVA INFRATECH PROJECTS LIMITED, Rep. By Managing Director, Ground Floor, Swethavahana Residency, Sector - 1 MVP Colony, Visakhapatnam - 530040.

...Petitioner

AND

1. THE ASSISTANT COMMISSIONER OF INCOME TAX, 3(1),Vsp, Income Tax Office, Infinity Towers, Sankaramatam Road, Visakhapatnam, Andhra Pradesh, 530016.

2. The PCIT1, Visakhapatnam, Aayakar Bhawan, Dabagardens, Vishakhapatnam-530020

3. The Assessment Unit, Income Tax Department, National Faceless Assessment Centre, Delhi, Ministry of Finance, Room No. 401,2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi-110003.

...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 tomay be pleased to issue a writ, order or direction, more particularly one in the nature of Writ of Mandamus, declaring the Assessment Order

dt.19.03.2024passed by the 3rd respondent u/s 147 r.w.s 144/144B of the Income-tax Act for A.Y. 2019-20 vide DIN No. ITBA/AST/S/147/2023-24/1063018025(1), consequent to the order passed ITBA/AST/F/148A/2022-23/1051395137(1) and the notice u/s dt.28.03.2023 u/s 148A(d) dt.27.03.2023 vide DIN No. 148 vide DIN No. ITBA/AST/S/148_1 /2022-23/1051447626(1), issued by the JAO(1st respondent) instead of FAO(3rdrespondent),as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural Justice, and pass such

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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 may be pleased to stay all further proceedings pursuant to the Assessment Order dt. 19.03.2024 passed by the 3''^respondent u/s 147 r.w.s 144/144B of the Income-tax Act for A.Y. 2019-20 vide DIN No. ITBA/AST/S/147/2023-24/1063018025(1), and may pass such other order(s) as the Hon'ble Court deems fit and proper in the interests of substantial justice, as otherwise the Petitioner would be put to irreparable loss and severe injury

Counsel for the Petitioner: DUNDU MANMOHAN

Counsel for the Respondents: ANUP KOUSHIK KARAVADI

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.

4. 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. 9713 OF 2024

Dt. 03.11.2026

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