APHC010201662024

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: 10349 OF 2024

Between:

1. Mrs. Sesi Addada,, W/o. Mr. China Samba Raju, aged 57 years Occ. House Wife, R/o. 2-18/A, Ardhavaram Village, Perampeta, Ganapavaram Mandal, West Godavari - 534 198, Andhra Pradesh.

...Petitioner

AND

1. Assessment Unit, Income Tax Department, National e-Assessment Center, New Delhi, Room No. 401,2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi - 110 003.

2. The Income Tax Officer, Ward 1, Bhimavaram, Income Tax Office, J P Road, Sivaraopet, Bhimavaram - 534 201, Andhra Pradesh

3. The Principal Chief Commissioner of Income Tax, Andhra Pradesh and Telangana, Hyderabad Room No. 922, 9th Floor, 'B' Block, I.T.Towers, 10-2-3, AC Guards, Hyderabad - 500 004, Telangana.

...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 Mandamus or any other appropriate Writ, Order or Direction, declaring that the order passed by the 1st Respondent,

u/s 147 r/w Sec. 144B of the Income Tax Act, 1961, dated 09.02.2024, bearing DIN and Notice No. ITBA/AST/S/147/2023-24/1060705811(1), for the Assessment Year 2016 -17 as arbitrary, illegal, bad in law, void-ab-initio, violative of the principles of natural justice, apart from being violative of Articles 14,19(1)(g) and 265 of the Constitution of India and Sec 148A of the Income Tax Act, 1961, and to consequently set aside the same in the interests of justice and to 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 stay all further proceedings, including any recovery, pursuant to the order passed by the 1st Respondent, u/s 147 r/w Sec. 144B of the Income Tax Act, 1961, dated 09.02.2024, bearing DIN and Notice No.: ITBA/AST/S/147/2023-24/1060705811(1), for the Assessment Year 2016 -17, pending disposal of the above Writ Petition; and to pass

Counsel for the Petitioner: A V A SIVA KARTIKEYA

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

WRIT PETITION NO: 10349 OF 2024

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

Heard Ms.Shashanka Reddy, learned counsel appearing on behalf of learned counsel for the petitioner, through online. 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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98

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION No. 10349 OF 2024

Dt. 03.11.2026

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