APHC010454412024

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: 23998 OF 2024

Between:

1. SREE BHARATHI RESIDENTIAL SCHOOL, R/o. 7th Lane, Santhi Nagar, Eluru, Andhra Pradesh Represented by its Authorised Signatory And Partner, Mr. Ravi Kumar Annapaneni S/o. Late Mr. A. Vishnumurthy.

...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, Eluru, Income Tax Office, 23-B-4-6/4, K K S Towers, R R Pet, Eluru - 534 002, Andhra Pradesh

3. The Principal Commissioner of Income Tax 1, Visakhapatnam, 2nd Floor, Aayakar Bhavan, Daba Gardens, Visakhapatnam - 530 020, Andhra Pradesh.

...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 of Mandamus or any other appropriate Writ, Order or Direction, declaring the a. the Order passed by the 1st Respondent, u/s 147 r/w Sec. 144B of the Income Tax Act, 1961, dated

23.01.2024, bearing DIN- ITBA/AST/S/147/2023-24/1060017782(1), for the Assessment Year 2018 - 19, b. consequential penalty orders passed by the 1st Respondent, levying penalties u/s 271B And 271AAC(1) of the Income Tax Act, 1961, dated 22.07.2024 and 22.07.2024, bearing DIN- ITBA/PNL/F/271B/2024-25/1066904101(1) And ITBA/PNL/F/271AAC(1)/2024-25/1066909614(1), respectively, for the Assessment Year 2018- 19 s 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 consequently set aside the same in the interests of justice and pass

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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, 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 23.01.2024, bearing DIN.: ITBA/AST/S/147/2023- 24/1060017782(1), for the Assessment Year 2018 - 19,pending disposal of the above Writ Petition; and 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

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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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THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION No. 23998 OF 2024

Dt. 03.11.2026

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