APHC010469102025

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: 32709 OF 2025

Between:

1. RAMU KALIPINDI, S/o. Mr. K. Subbayya, aged 51 years, Occ. Business, R/o. 2-21/1, NearZPH School, Veerammakunta, Veerammakunta Post, Pedapadu Mandal, West Godavari District - 534 437, 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 Deputy Commissioner of Income Tax, Circle -1 Rajamahendravaram, Aayakar Bhawan, Veerabhadrapuram, Rajahmundry - 533 105, Andhra Pradesh.

3. The Income Tax Officer, Ward -1, Eluru, Income Tax Office, 23-B-46/4, KKS Towner, RR Pet, Eluru - 534 002, Andhra Pradesh.

4. The Principal Commissioner of Income Tax, Visakhapatnam -1, 1st Floor, Direct Taxes Building, MVP Colony, Visakhapatnam, Andhra Pradesh.

5. Union of India, Represented by its Principal Secretary, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi - 110 001

...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 a) the order u/s 127 of the Income Tax Act, 1961, passed by the 4th Respondent, vide DIN and Order No. ITBA/COM/F/17/2022- 23/1050558315(1), dated 09.03.2023, (merely uploaded in the portal without any communication to the Petitioner) transferring the file of the Petitioner from the 3rd Respondent to 2nd Respondent, b) the order passed u/s 147 r/w sec. 144 of the Income Tax Act, 1961, dated 26.03.2024, bearing DIN No. ITBA/AST/S/147/2023-24/1063422818(1), by the 3rd Respondent, for the Assessment Year 2019 - 20 c. the consequential penalties, levied u/s. 272A(1)(d) and 271AAC(1) of the Income Tax Act, 1961 vide orders dated 27.08.2024, passed by the 3rd Respondent, bearing DIN No's. ITBA/PNL/F/272A(1)(d)/2024-25/1068039215(1) and ITBA/PNL/F/271 AAC(1)/2024-25/1068067055, for the Assessment Year 2019 - 20 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 consequently set aside the same in the interests of justice and to pass

Counsel for the Petitioner: A V A SIVA KARTIKEYA

Counsel for the Respondents: ANUP KOUSHIK KARAVADI Counsel for the Respondents:

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 respondent Nos.1 to 4.

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. 32709 OF 2025

Dt. 03.11.2026

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