APHC010554282026

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: 31810 OF 2026

Between:

1. Bhaskar Reddy Cherukupalli, S/o. Mr. Rami Reddy Cherukupalli, aged 58, Occupation Private employee 12-2-99 and 99/NF-303, Flat No.303, Sri Suveela Apartments, Goods Shed Road, Moosapet, Medchal-Malkajgiri - 500 018, Telangana

...Petitioner

AND

1. The Assistant Commissioner of Income Tax, Circle - 1, Nellore, Income Tax Office, 24-2-438, 1st Floor, Nellore - 524 001, Andhra Pradesh.

2. The Joint Commissioner of Income Tax Nellore Range, Door No 24-2-438, 1st Floor, Sriram Chits Building, Dargamitta, Nellore - 524003, Andhra Pradesh

3. 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.

4. The Central Board of Direct Taxes, Represented by its Chairman, Department of Revenue, Ministry of Finance, Government of India, Secretariat Buildings, New Delhi - 110 001.

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 declaration that a Sec 147A of the Income Tax Act 1961 introduced vide Finance Act 2026 Act No 4 of 2026 with retrospective effect from 01042021 as ultravires the Constitution of India and the Income Tax Act 1961 apart from being violative of basic structure of the Constitution of India including the rule of law and separation of powers b the order passed by the 1st Respondent us 148A 3 of the Income Tax Act 1961 dated 22062026 bearing DIN and Notice No ITBAASTF148A20262710902343191 for the Assessment Year 202324 c .the notice issued by the 1st Respondent us 148 of the Income Tax Act1961 dated 22062026 bearing DIN AND Notice NoITBAASTS148 120262710902671521 for the Assessment Year 202324 as arbitrary illegal bad in law voidabinitio violative of the principles of natural justice apart from being violative of Articles 14 191g and 265 of the Constitution of India and Sec 151A of the Income Tax Act 1961 and to pass

Counsel for the Petitioner: A V A SIVA KARTIKEYA

Counsel for the Respondents: Y N VIVEKANANDA

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. 31810 OF 2026

Dt. 03.11.2026

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