APHC010619282026

IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI
(Special Original Jurisdiction)

WEDNESDAY, THE 25th DAY OF NOVEMBER 2026

PRESENT

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 34104 OF 2026

Between:

1. Kotrike Aparna, W/o. Kotrike Madhusudan, aged about 57 years, Occupation Business, Resident of 1-131, Sree Nilayam, Railway Station Road, Gooty, Anantapuramu District, Andhra Pradesh, PIN 515402. PAN AJNPK3891M

...PETITIONER

AND

1. The Union of India, represented by its Secretary, Ministry of Finance, Department of Revenue North Block, New Delhi- 110001.

2. The Assistant Commissioner of Income Tax Circle1, Kurnool, Income Tax Office, Opposite Children's Park, N.R. Peta, Kurnool, Andhra Pradesh-518001.

3. The Principal Commissioner of Income Tax, Ayakar Bhavan, K.T. Road, Tirupati- 517501.

4. The Commissioner of Income Tax Appeals, National Faceless Appeal Centre, Income Tax Department, Delhi.

5. The Central Board of Direct Taxes, represented by its Chairman, North Block, New Delhi.

6. The State Bank of India, Rep by its Branch Manager, Gooty Branch-00976.

7. The HDFC Bank Limited, Rep by its Branch Manager, Gooty Branch, Tadipatri Road, Gooty, Andhra Pradesh-515 401.

8. The Gooty Cooperative Town Bank Limited, Rep by its Branch Manager Anantapur Road, Gooty, Anantapur District- 515401

9. The ICICI Bank Limited, Rep by its Branch Manager Kurnool C Camp Branch, D.No. 54/487/A, Nandyala Road, NearC-Camp Kurnool-518 004

10. The HDFC Bank Limited, Nandyal Branch, Rep by its Branch Manager D.No. 2-414, N.K. Road, Kurnool DistNandyal, Andhra Pradesh- 518 501.

11. The Union Bank of India, Gooty Branch, Pathikonda Road, Gooty RS, Gooty Post, Anantapur District-515402

12. Office of Sub Post Master, The Department of Post, Gooty RS Post Office 515 402

...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 to issue an appropriate Writ, Order or Direction, more particularly one in the nature of Writ of Mandamus, declaring the action of the Respondent authorities in proceeding with coercive recovery of the disputed tax demand, notwithstanding the pendency of the Petitioner's statutory appeal and the Petitioners request for stay of recovery, as illegal, arbitrary, unreasonable and contrary to law, and consequently A. quash the impugned communications dated 28.07.2026, 10.08.2026 and 19.08.2026, bearing DIN and Letter Nos. ITBA/RCV/F/17/2026 ITBA/RCV/F/17/2026-27/1092009564(1) 27/1091518416(1) ITBA/RCV/F/17/2026-27/1092318796(1) respectively, whereby the Petitioner's request for stay of recovery was declined/subjected to an inflexible precondition of payment of 20 PERCENT of the disputed demand and B. quash the recovery notices dated 30.10.2026 issued under

Section 416(5) of the Income-tax Act, 2025 to Respondent Nos.6 to 12, bearing the following DIN and Notice Nos. I. DIN and Notice No. ITBA/COM/F/17/2026-27/1095038762(1) dated 30.10.2026 DIN and Notice No. ITBA/COM/F/17/2026-27/1095044793(1) dated 30.10.2026 DIN and Notice No. ITBA/COM/F/17/2026-27/1095046138(1) dated 30.10.2026 IV. DIN and Notice No. ITBA/COM/F/17/2026-27/1095046673(1) dated 30.10.2026 V. DIN and Notice No. ITBA/COM/F/2026-27/1095044793(1) dated 30.06.2026 DIN and Notice No. ITBA/COM/F/17/2026-27/1095039165(1) dated 30.10.2026 DIN and Notice No. ITBA/COM/F/17/2026-27/1095044117(1), dt. 30.10.2026 whereby the concerned banks have been directed to recover/remit the alleged outstanding tax arrears from the Petitioners bank accounts and deposits C. consequently direct Respondent Nos.6 to 12 to release the amounts frozen/held pursuant to the aforesaid recovery notices and permit the Petitioner to operate her bank accounts and deposits D. pass

Counsel for the Petitioner: VIVEK CHANDRA SEKHAR S

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

WRIT PETITION NO: 34104 OF 2026

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

The writ petition is filed *inter alia* aggrieved by the action of the respondents 6 to 12 in seeking to recover the amounts due from the petitioner, pending disposal of the appeal before the 4th respondent.

2. Pursuant to an order of assessment dated 03.03.2026, recoveries are sought to be made and petitioner preferred an appeal before the 4th respondent on 28.03.2026. Though petitioner sought stay of recovery during the pendency of the appeal, which is filed against assessment order pertaining to the tax period 2018-19 and sought installments for payment of 20% of the disputed demand, the same was not acceded by the respondent authorities.

3. At this stage, it is also appropriate to mention that for recovery of tax dues for six assessment years, bank accounts of the petitioners are attached. Be that as it may.

4. Learned counsel for the petitioner has brought to our notice that total amount of Rs.12,37,966/- was paid on 23.11.2026 and thereby deposit of 20% of the disputed tax for stay of order of assessment year 2018-19 was complied with.

5. Mr. Y.N. Vivekananda, learned Senior Standing Counsel for Income Tax Department, appearing for the respondents 2 to 5, states that in so far as other assessment years, petitioner has not made any payments nor filed any appeal.

6. Having heard and considering the fact that undisputedly an amount of Rs.12,37,966/- was paid by the petitioner, attachment orders in respect of the petitioner's bank accounts shall stand revoked. Further, the 4th respondent shall take up the appeal filed by the petitioner and dispose of the same, as expeditiously as possible, within a period of six (6) months, from the date of receipt of copy of this Order.

7. Accordingly, the writ petition is disposed of. 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: 25.11.2026

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THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION No. 34104 OF 2026

Dt. 25.11.2026

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