THE HON'BLE SRI JUSTICE BATTU DEVANAND

AND

THE HONOURABLE SRI JUSTICE A. HARI HARANADHA SARMA

WRIT PETITION No.28996 of 2025

ORDER:

This writ petition is filed under Article 226 of the Constitution of India seeking the following relief:

> *"to issue a writ, order or direction or writ, more particularly one in the nature of WRIT OF MANDAMUS declaring :*
>
> *(i) The order passed under Section 148A(d) of the Act, dated 20.03.2024 bearing DIN No.ITBA/AST/F/148A/2023-24/1063048083(1);*
>
> *(ii) The consequent notice dated 22.03.2024 bearing DIN No. ITBA/AST/S/148_1/2023-24/1063211281(1) issued u/s 148 of the Act for the Assessment Year 2020-21 passed by the 2nd Respondent as being without jurisdiction, arbitrary, illegal, bad in law, void ab initio, apart from being violative of provisions of the Income Tax Act and violative of Article 14 of the Constitution of India and consequently set aside;*
>
> *(iii) The reassessment order, dated 22.03.2025 bearing DIN No. ITBA/AST/S/147/2024-25/1074858662(1) passed by the 3rd Respondent under section 147 r.w.s 144 of the Act for the Asst. Year 2020-21;*
>
> *(iv) And the consequent penalty orders both dated 24.09.2025 bearing DIN No.ITBA/PNL/F/270A/2025-26/1081138424(1) and DIN.No.ITBA/PNL/F/271AAC(1)/2025-26/1081135410(1) passed under sections 270A and 271AAC(1) of the Act and pass such other order or orders…"*

2. Heard the learned counsel for the petitioner and learned Standing Counsel appearing for the Income Tax Department.

3. Perused the record.

4. Learned counsel for the petitioner submits that the issue involved in this petition is squarely covered by the order, dated 28.10.2025, passed by this Court in W.P.No.14681 of 2023 and batch.

5. Since the issue is covered by the order of this Court, dated 28.10.2025 in W.P.No.14681 of 2023 and batch, this Writ Petition is allowed in terms of the said order.

6. There shall be no order as to costs.

Consequently, miscellaneous applications, pending if any, shall stand closed.

Registry to append a copy of the order in W.P.No.14681 of 2023 and batch, to this order.

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JUSTICE BATTU DEVANAND

_____

JUSTICE A. HARI HARANADHA SARMA

Date: 04/11/2025
PKR

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