APHC010613442025

IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI **[3545]**
(Special Original Jurisdiction)

THURSDAY,THE TWENTIETH DAY OF NOVEMBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE SRI JUSTICE BATTU DEVANAND

THE HONOURABLE SRI JUSTICE A. HARI HARANADHA SARMA

WRIT PETITION NO: 32281/2025

Between:

1. M/S GUPTA ENTERPRISES,, OFFICE ADDRESS AT EASTERN STREET, ELURU - 534 007, ELURU DISTRICT -, ANDHRA PRADESH, REPRESENTED BY ITS MANAGING PARTNER, MR. M.M. GUPTA, S/O. LATE.MADUPALLI KRISHNA MURTHY, 7A-13-12, TURPU VEEDHI ELURU. WEST GODAVARI - 534 001, ANDHRA PRADESH.

...PETITIONER

AND

1. THE ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE -1, RAJAMAHENDRAVARAM, AAYAKAR BHAWAN, VEERABHADRAPURAM, RAJAHMUNDRY, ANDHRA PRADESH - 533 105.

2. ASSESSMENT UNIT, INCOME TAX DEPARTMENT, NATIONAL E-ASSESSMENT CENTER, NEW DELHI, ROOM NO401,2ND FLOOR, E-RAMP, JAWAHARLAL NEHRU STADIUM, NEW DELHI - 110 003.

3. THE JOINT COMMISSIONER OF INCOME TAX, RAJAHMAHENDRAVARAM RANGE, RAJAMAHENDRAVARAM, AAYAKAR BHAWAN, VEERABHADRAPURAM, RAJAHMUNDRY, ANDHRA PRADESH - 533 105.

4. 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.

...RESPONDENT(S):

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 a Writ of Mandamus or any other appropriate Writ, Order or Direction, declaring that . the order passed u/s 148A(3) of the Income Tax Act, 1961, dated 25-06-2025, bearing DIN and Notice No. ITBA/AST/F/148A/2025-26/1077791778(1), by the 1st Respondent b). the notice issued u/s 148 of the Income Tax Act, 1961, dated 26.06.2025 bearing DIN and Notice No ITBA/AST/S/148_1/2025-26/1077818287(1), by the 1st Respondent by the 1st Respondent, for the Assessment Year 2021 - 22 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 to consequently set aside the same in the interests of justice and to pass

IA NO: 1 OF 2025

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 to stay all further proceedings, including any recovery, pursuant to the notice issued u/s 148 of the Income Tax Act, 1961, dated 26.06.2025, bearing DIN and Notice No.: ITBA/AST/S/148_1/2025-26/1077818287(1), by the 1st Respondent, for the Assessment Year 2021 - 22, pending disposal of the above Writ Petition; and pass

Counsel for the Petitioner:

1. A V A SIVA KARTIKEYA

Counsel for the Respondent(S):

1.

The Court made the following:

THE HON'BLE SRI JUSTICE BATTU DEVANAND

&

THE HONOURABLE SRI JUSTICE A. HARI HARANADHA SARMA

WRIT PETITION No.32281 of 2025

ORDER: *(Per Hon'ble Sri Justice Battu Devanand)*

This Writ Petition is filed under Article 226 of the Constitution of India seeking the following relief:

> *"to issue a Writ of Mandamus or any other appropriate Writ, order or direction declaring that order passed u/s 148A(3) of the Income Tax Act, 1961, dated 25-06-2025, bearing DIN and Notice No.ITBA/AST/F/148A/2025-26/1077791778(1) by the 1st Respondent and the notice issued u/s.148 of the Income Tax Act, 1961, dated 26.06.2025 bearing DIN and Notice No ITBA/AST/S/148-1/2025-26/1077818287(1), by the 1st Respondent for the Assessment Year 2021 - 22 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 Section 148-A of the Income Tax Act, 1961, and to consequently set aside the same in the interests of justice and to pass…."*

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

3) Perused the record.

4) The issue raised in the present Writ Petition is the subject matter in the case of ***Smt. Parameela Pasumarthi Vs. The Deputy Commissioner of Income Tax Circle-II, Vijayawada and another*** wherein this Court allowed W.P.No.14681 of 2023 and batch and held as herein under:

> *"Considering the background in notifying the (E-Assessment Scheme of Income Escaping Assessment Scheme, 2022) notified by the Government of India on 29.03.2022, and in the light of the decisions of various High Courts stated supra and upon careful consideration of the contentions raised by the learned counsel appearing on either side, we hold that the impugned notices and orders which have been issued by the Jurisdictional Assessing Officer, or outside the faceless mechanism as provided under the provisions of Section 144 (b) read with Section 151 A and the "E-Assessment Scheme of Income Escaping Assessment Scheme, 2022" notified by the Government of India on 29.03.2022 under Section 151 A, is bad and illegal. It is made clear that the Jurisdictional Assessing Officer ("JAO") had no jurisdiction to issue the impugned orders/notices."*

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.

7) 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.

_____

JUSTICE BATTU DEVANAND

_____

JUSTICE A.HARI HARANADHA SARMA

Dated: 20.11.2025
TM

THE HON'BLE SRI JUSTICE BATTU DEVANAND

&

THE HONOURABLE SRI JUSTICE A. HARI HARANADHA SARMA

WRIT PETITION No.32281 of 2025

Dated: 20.11.2025
TM