APHC010620842025

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

MONDAY,THE TWENTY FOURTH 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: 32425/2025

Between:

1. GONTU RAVI KIRAN REDDY, S/O. ADI REDDY, AGED ABOUT 40 YEARS, OCC. BUSINESS, R/O. 3 9 591/1 PLOT NO 56, ROAD NO 2, BALAJI NAGAR, CHENTALKUNTA HAYAT NAGAR, HYDERABAD 501506, TELANGANA, INDIA

...PETITIONER

AND

1. THE NATIONAL FACELESS ASSESSMENT CENTER, INCOME-TAX DEPARTMENT, 2ND FLOOR, E-RAMP, JAWAHARLAL NEHRU STADIUM, MINISTRY OF FINANCE, DELHI - 110003.
2. INCOME TAX OFFICER, INCOME TAX OFFICE, LAKSHMIPURAM MAIN ROAD, GUNTUR, ANDHRA PRADESH, 522006.
3. THE ASSESSMENT UNIT, INCOME TAX DEPARTMENT, NATIONAL FACELESS ASSESSMENT CENTER, ROOM NO. 401, 2ND FLOOR, E-RAMP, JAWAHARLAL NEHRU STADIUM, MINISTRY OF FINANCE, DELHI - 110003.
4. THE NATIONAL FACELESS APPEAL CENTER, INCOME-TAX DEPARTMENT, NATIONAL FACELESS ASSESSMENT CENTER, ROOM NO. 4 0 1 ,2ND FLOOR, E-RAMP, JAWAHARLAL NEHRU STADIUM, MINISTRY OF FINANCE, DELHI - 110003.
5. UNION OF INDIA, REP BY ITS SECRETARY, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, NORTH BLOCK, NEW DELHI - 110001.

...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 topleased to i. Issue a Writ, Order or Direction more particularly, one, in the nature of Writ of Mandamus, declaring the order bearing DIN and Notice no. ITBA/AST/F/148A/2022-23/1051327096(1) dated 26.03.2023 passed u/s 148A(d) of the Act and notice bearing DIN and Notice no. lTBA/AST/S/148_1/2022 23/1051327190(1) dated 26.03.2023 u/s 148 of the Act passed by the Respondent no.2 and the consequential assessment order bearing DIN No. ITBA/AST/S/147/202324/1061394835(1) passed u/s 147 of the Act for AY 2016-17 dated 23.02.2024 issued by Respondent no.3 as illegal, arbitrary, bad in law, void ab initio, violative of the principles of natural justice and being violative of Articles 14,19 and 265 of the Constitution of India and consequently, ii. Set aside the order bearing DIN and Notice no. ITBA/AST/F/148A/202223/1051327096(1) dated 26.03.2023 passed u/s 148A(d) of the Act and notice bearing DIN and Notice no. ITBA/AST/S/148_1/2022 23/1051327190(1) dated 26.03.2023 u/s 148 of the Act passed by the Respondent no.2 and the consequential assessment order bearing DIN No. ITBA/AST/S/147/2023-24/1061394835(1) passed u/s 147 of the Act for AY 2016-17 dated 23.02.2024 calling for the return of income of the Petitioner for AY 2016-17 and any consequent proceedings as lacking in jurisdiction. iii.and/or 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 pleased to stay of operation of impugned assessment order bearing DIN & Notice no. ITBA/AST/F/148A/2022- 23/1051327096(1) dated 26.03.2023 passed u/s 148A(d) of the Act by Respondent no.2 and the consequential assessment order bearing DIN No. ITBA/AST/S/147/2023-24/1061394835(1) passed u/s 147 of the Act for AY 2016-17 dated 23.02.2024 issued by Respondent no.3 and stay of ail further proceedings pending disposal of the main writ petition and pass

Counsel for the Petitioner:

1. PRAGATHI MANDAPALLE

Counsel for the Respondent(S):

1.

The Court made the following:

THE HON'BLE SRI JUSTICE BATTU DEVANAND

AND

THE HONOURABLE SRI JUSTICE A. HARI HARANADHA SARMA

WRIT PETITION No.32425 of 2025

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

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

> *"….i. issue a writ, order or direction more particularly one in the nature of Writ of Mandamus declaring the order bearing DIN & Notice no.ITBA/AST/F/148A/2022-23/1051327096(1) dated 26.03.2023 passed u/s 148A(d) of the Act and notice bearing DIN & Notice no.ITBA/AST/S/148_1/2022-23/1051327190(1) dated 26.03.2023 u/s 148 of the Act passed by the Respondent no.2 and the consequential assessment order bearing DIN No.ITBA/AST/S/147/2023-24/1061394835(1) passed u/s 147 of the Act for AY 201617 dated 23.02.2024 issued by Respondent no.3 as illegal, arbitrary, bad in law void ab initio violative of the principles of natural justice and being violative of Articles 14 19 and 265 of the Constitution of India and consequently,*
>
> *ii. Set aside the order bearing DIN & Notice no.ITBA/AST/F/148A/2022-23/1051327096(1) dated 26.03.2023 passed u/s 148A(d) of the Act and notice bearing DIN and Notice no.ITBA/AST/S/148_1/2022-23/1051327190(1) dated 26.03.2023 u/s 148 of the Act passed by the Respondent no.2 and the consequential assessment order bearing DIN No.ITBA/AST/S/147/2023-24/1061394835(1) passed u/s 147 of the Act for AY 2016-17 dated 23.02.2024 calling for the return of income of the Petitioner for AY 2016-17 and any consequent proceedings as lacking in jurisdiction.*
>
> *Iii. and/or pass …."*

2) Heard the learned counsel for the petitioner and Sri Y.N.Vivekananda, 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

Date: 24/11/2025

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THE HON'BLE SRI JUSTICE BATTU DEVANAND

AND

THE HONOURABLE SRI JUSTICE A. HARI HARANADHA SARMA

WRIT PETITION No.32425 of 2025

Date: 24.11.2025

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