

# Vemuri Ram Prasad vs The Income Tax Officer on 27 August, 2024

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVA  
(SPECIAL ORIGINAL JURISDICTION) :  
TUESDAY, THE TWENTY SEVENTH DAY OF AUGU

TWO THOUSAND AND TWENTY FOUR  
'PRESENT:  
THE HONOURABLE SRI JUSTICE G.NARENDAR

AND

THE HONOURABLE SMT JUSTICE KIRANMAYEE MANDAVA

WRIT PETITION Nos. 14681 of 2029: 17456 of 2022, 14678, 14882, 28520, 19768, 29960, 31645, 31762, 1808, 2056, 32074, 22177, 32179, 32186, S284, 32306, 22968, 22486, 32489, S27AG, SAGAT, BHGHS, BS219, So228, 33238, S847 of 2023 and 860, 4285, 4292, 4296, 4340, 4901, 4091, \$492, 6304, 6424, 7394, 7054, #B95, 7704, TTOG, OILS, OV94, SIGE, GASG, GAL4, BAH, RISB, G23, S294, S295, B27, SIV2, B27, GSAS, QHOG, 9083, GIVB, 929H, SAPS, GH1T, SHST, OPTS, QF26, 792, QYS4, 787, GSOF, 9803, 9HGH, 9GOS, 9944, 10212, 10349, TOI81, TH367, 10662, 10879, 10634, 10635, 16636, 10881, TOT51, 10BNY, 37105, T4168, F12tg, Tot4, 1124), 11284, 11288, 11384, 11982, TSH, V140T, TISRZ, T1G08, 11882, (181, 12324, 12426, 12482, T2RT0, 12989, T3045, 1S128, TOIT, 19284, 19924, 13419, 12458, 19460, 19608, 12824, 73029, HG21, 13745, 13862, 19889, 13824, 19928, 14128, 14795, 14940, T4148, 14908, 14615, 14076, 14617, 14829, 14799, 1478S, 14792, 15047, J5S38, TSGEN, 16730, 1617S, 16308, 16442, 18449, 16454, 18923, 16977, Tf00F and T7298 OF 2024  
WRIT PETITION NO: 14887 OF 2023

Between:

Si. Prameela Rasumarthi, Wo Mr. P Narasimha Rao, aged 82 years,  
Occ: House Wits, D. No.6-44, Pentalavariqudern Vilage, Vatsaval Mandal,  
NTR District . \$24 408. Andhra Pradesh.

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TBAYAST/SMAB 1/2022-23/4051830833( 1), for the Assessment Year 2018 -

Ty, panding disposal of WLP.No 14881 of 2023, on the fle of the High Court.

The pelfion coming on for hearing, upon oerusing the Petition and the aaidavil Hed in support thereof and the armer of the High Court dated OTT S02S, 28.11.2083, 19.18.2023, 26.08.2084, OS. OS. 2024, 12.07 2084, o9.07 2024, 05.08.2024 & 12.08.2024 made herein and upon hearing the atgumenis of SFLAVA Siva Karllkeya Advocate for the Petitioner and of SrA Radha Krishna, Standing Counsel for the Respondents.

WRIT PETITION NO: 14678 OF 2025

Between:

Mr. Sesharso Ghantasaia, Sio Mr. G Venkateswara Rao, aged S59 years  
Occ. Agriculturist, H.No. 4-59, Ramaiyam Veedhi, Gudivakalanka, Ehuru  
Mandalarm, West Godavari District - 834 004. Andhra Pradesh.

Petitioner

AND

1. The income Tax Officer - Ward 7, Eluru, Income Tax Office, 23-8-4-044, «ROS Towers, RR Pet, Eluru, Andhra Pradesh - 834 002
2. The Principal Chief Cammissioner of Incame Tax, Andhra Fradesh & Telangana, Hyderabad Room No. 828, 9° Floor, 'BY Block, {.T Towers, 10-23-38, AC Guards, Hyderabad - 500 004, Telangana, Raeqnandents

Patition under Aricia 228 of the Constitution of India is fled praying that in the circumstances stated in the affidavit fled therewith, the High Court may be pleased fo issue a Writ of Mandamus or any other appropriate Wirt, Order ar Direction, deciaring. aj) the order passed under Sec. T45Ai1) of the Income Tax Act, 786%. dated 31.05.2023, bearing DIN and Notice No.

ITBAVAS TIP 48A/2022-25/ 108182782101}, by the 1° Respondent, for the

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1. The Incare Tax Officer, Ward - 1, Proddatur, incame Tax Office, 34-578, Vasanthapet, Proddatur, YSR Kadapa District, Andhra Pradesh - 576 380.
2. The Principal Chief Commissioner of income Tax, Andhra Pradesh and Yelangana, Hyderabad Roam No.922, 9° Finer, "B' Block, UT Towers, W0k2-3, ACG Guards, Hyderabad - 500 00s. Telangana

#### Respondents

Petition under Anicle 226 of the Constitution of India is filed praying that in the citcurstanoes stated in the affidavit Hed therewith, the a Gourt may be pleased to issue a Writ of Mandamus or any other aporopriate Writ, Order or Uyrection, declaring (a)the order passed u/s 148Afd} af the income Tar Act, 798? dated 30.09.2083, bearing DIN and Notices No ITBAVAST/F/148A/2022-23/1 05 1878970}, by the 1 Respondent, for the assessment Year 2016 - 17. (bi.the notice issued u/s 148 of the Income Tax Act, 1867, dated 30.06.2029, bearing DIN and Notice Na lTBAAST/S/148 \_ 12022-25081 707TS80), by the 1 Respondent, for the Assessment! Year 2018 ~ 17

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and 285 of the Constitulion of indla and Seco. 1484 of the Income Tay Act,



{981 and consequently set aside the same in the interests of justice.

IA NO: 7 OF 2023:

Petition under Section 75) of CPD is filed praying that in the circumstances stated in the affidavit filed in support of the writ 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 30.08.2023, bearing DIN and Notice No TBAIAT/QN48 (/k022-

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WRTT PETITION NO: 28520 OF 2023

Between:

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{aSAG) of Ie income Tax Act. 1994, dated 05.04.2082, bearing DIN and Notice No. MOAZASTIF A 484/2022-235/1 0425093341), far the Assessment Year 2015 - 18. and b.the notice issued by the Ist Respondent, u/s 148 of the income Tax Act, 180), dated 08.04.2022, bearing DIN and Notices No. PEAFASTGA48 V20s2-23/77 04250850501}, for the Assessment Year 2018

S. as arbilrary, Hlegal. bad in law, wold-abinlio, violative of the orinciples of tatural justice apart fram being vidlative of Aricies 14, 18(lig) and 286 of the Constiution of india and Sec. 1484 of the Income Tax Act, T8617, and

consequently set aside the sarne in the interests of lushica.

IA NO: 1 OF 2023:

Petition under Section TS) of CROC is fled praying thal in the circumstances stated in the affidavitl fled in support of the writ petition, Ihe

High Court may be pleased to stay all further proceedings, including any recovery, pursuant to the notice Issued u/s Sec 146 of the Income Tax Act

396%, dated 05.04. 2028, bearing ENN and Notice No. ITBAVASTIGN 48 1/8022-23/1 083 and }, for the Assessment Year 2078 - 18, pending disposal of WP No. 28820 of 2023, on the Ne of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the Order of the High Court dated 3Y.410.2025, SB118025, 181s 2025, 26.028 2084, 02.05 2044, TSOP 084, 29.07 2024, 05.08. 2024 & 19 008. 2024 made herein and upon hearing the arguments of Sri AAA Siva Kartkeya Advocate for the Petitioner and of SrA. Radha Krishna, Standing Counsel for the Respondents.

WRIT PETITION NO: 28768 OF 2023

Between:

Ranga Reddy Bhimavarapu, S/o Rami Reddy R/o 8-170, Kaza,  
Mangalagiri, Guntur, Andhra Pradesh.

Petitioner

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Respondent, pending disnosal of WLPLNo. 29768 of 2083,

High Gourt.

The petiion coming on for hearing, upan perusing the Petition and the affidavit flea in support thereof and the earlier order of the High Court Gatedyy. 772023, W5428.2023, IOV S024, YR02 2084 1108 2084, 22.06.2024 OS. 05.2084, 12.07. 2024, 29.07 2024, 08.08 3024 & 12.08.2024 made herein and unon hearing the arqurnents of SriJyothi Raina Anumolu Advocate for the Petitioner and of Sri Vilhay Rumer Punna, Standing Counsel

for the Respondents.

WRIT PETITION NO: 29960 OF 2023  
Sebvean:

Virgya Lakshmi Rakarla, W/o RSR Anianeyulu, Aged, 59 Years, §-185-1  
Yhulluru, Gurviur, Andhra Pradesh 822237  
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AND

1. Union of India, Ithrough the Secretary, Department of Revenue, Ministry  
of Finance, Govt. of india, North Block, New Delh 110004  
é. Frincinal Cammissioner of income Tax, Vuayawada NTR Qistrict  
incarie Tax Officer, Ward 204), Guritur Guntur District

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Resnondons

Patition under Article 228 of the Constitution of india is fled praying that in ihe circumstances stated in the afficayl fled therewith, the High Court may be pleased to issue @ wr, order or direction mare paricuarly the one in the nature of Wnt of Mancarnus dedtaring fhe impugned notice vide DIN and Notice No. ITBAVAST/SN48 18022-22105 T1 581030) dated <5.00.2025

under Section (48 of the income Tax Act and the impugned Order bearing THN and Notice No. (TEAYAST/F/ASA(2082-25/105 71875047}), dated

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Rearing the arguments of SriJyothi Rata Anumolu Advocate for the

Petitioner and SrA. Radha Krishna Advocates for Respondents.

WRIT PETITION NO: 31645 OF 2023

Seiween:

Mr. Kishan Kumar Thotakura, Sfo. Mr. T Poorma Chancra Rao, aged 58 years,

Geo Business, HN. Ne. \$4-20-0/5, G-3, Shavana Apartments, Srinagar Colony,  
Viayawada - 820 008, Andhra Pradesh

Petitioner

AND

{. The Assistant Commissioner of Income Tax, Circle \$1), Viayawada, \$  
R Building, 1 Floor Annex, M G Road, Viayawada - 820 002, Andhra  
Fradash

2. The Principal Chief Commissioner of income Tax, Andhra Pradesh and  
Telangana, Hyderabad Room No. 922, 8° Floar, B Block, LT Towers,  
10Q253, AC Guards, Hyderabad - SU) 004, Telangana  
Assessment Unit, Income Tax Department, National e-Assessment  
Canter, New Delhi, Roam No. 404, 2 Floor, E-Rai me. Jawaharlal

Seehru Stadium, Neay Delhi. 770 088,

tad

Respondents

Patifion under Ariicde 226 of ihe Constitution of india is Ted praying that  
in the circumstances stafed in the affidavit fled therewith, the High Court may  
be pleased fo issue a Writ of Mandamus or any other angranrate Winl, Order

or Direction, declaring

a, the order passed by the 1" Respondent, u/s 14S5Aic) of the Incomes  
Tax Act T9641, dated 040 2082. bearing DIN and Notice Nea,  
ITBAVAS TIF 148 4/2022-23/ 1 04246532}, for the Assessmant Year 015 -18

and

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issued by the 17 BR

Act 1961, dated 04.04.2092.  
TBAVASTISM48 [/2082-23/1042486226

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gspondent, u/s 148 of the Income

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Consiffution of india & Sec. {484 af the Income Taw Act, T9814, and  
consequantly set aside the game in the interests of justice.  
{& NO: 1 OF 2088

Petition under Section 181 CPC is Med praying that in the

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recovery, pursuant fo the Agkice issued  
dated 0¢. 04 2082. bearmg ON and

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"ed in support thereof and the  
2. OF 2084.

and upon hearing the arguments of Sa

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Petiioner and SrA Radhakrishna, Standing

WRIT PETITION NG0: S13 782 GF 2088

Rahwvean:

Venkata Raiencdra Sumar Reddy Rokhireddy,

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S? years, Goo Business, H. No, <f-4

Nellore - 534 00¢, Andhra Pradesh

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High Court may be pleased to stay a further order

OF 2024, 085. 08. 2088

circumstances stated in the affidavit filed in support of the writ petition, the

proceedings, including any

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and

under P48 of the Income Tax Act 19

No. of Now FTBAYAST/SN 48 Texts-

SAE a

of 2085, and

and perusing the Affidavit and the

of the High

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ing, up

order Gout order dated

& TZOS 2084 made herein

AMA Siva Kanikeya Advocate for the  
q Counsel for Respondents.

S/o, F. Rammohan Reddy, aged

1.84, Cross Road, Balan Nagar,

Attitioner

AND

1. The Income Tax Officer, Ward 1, Nellore, Income Tax Office, 34-2.

438.1" Floor, GT Road, Nellore - 884 001, Andhra Pradesh

2. The Principal Chief Commissioner of Income Tax, Andhra Pradesh and  
Telangana, Hyderabad Room No 922, 9<sup>th</sup> Floor, 'B' Block, LT Towers,

H0-2-5, AC Guards, Hyderabad - 900 004, Telangana

Lud

Assessment Unit, Income Tax Department, National e-Assessment  
Center, New Delhi, Room No. 407, 2<sup>nd</sup> Floor, E-Ram, Jawahar

Nehru Stadium, New Delhi- 170 008.

#### Responders

Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit fled therewith, The High Court may be pleased to issue a Writ of Mandamus or any other appropriate Writ, Order

or Direction, declaring,

the 1<sup>st</sup> Respondent, u/s 148A of the Income Tax Act 1961, dated 27.03.2023, bearing DIN and Notice No. IT BAVAS TF 48As20e2-23/1 05 1387 08ah, for the Assessment Year 2015-16 and

@. the order passed by

that,  
Yeah

b. the notice issued by the 1<sup>st</sup> Respondent, u/s 148 of the Income Tax Act, 1961, dated 30.09.2023, bearing DIN and Notice No. ITBAIAST/SI148 V2082-23/105 18825030), for the Assessment Year 2016-17. The said notice is arbitrary, illegal, bad in law, void-ab-initio, violative of the principles of natural justice apart from being violative of Articles 14, 21 and 265 of the Constitution of India and Sec. 148A of the Income Tax Act, 1961, and

consequently set aside the same in the interests of justice

in the Nos. TOP 2088

that

Petition under Section 747 CrP is filed praying that in the

decision in support of the writ 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 30.08.2023, bearing DIN and Notice No. FTRA JASTISI48. 112022.

SAT 05 TS8esgNt

the Writ Petition No. 01782 of 2023, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the

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affidavit fled in support thereof and the order of the Hon'ble Court dated 12.07.2024, 22.07.2024, 05.08.2024 & 12.08.2024 made herein

and upon hearing the arguments of SLA VA Siva Karikeya Advocate for the

@

Patiioner and Sri.A.Radhakrishna, Standing Counsel for Respondents.

WRIT PETITION NO: 31808 OF 2028

S0hvean

Anuradha Adusumuil, DyYo. Mr M. Jenardhana Rac, aged S8 years, Occ  
Housewife earning agricuiiural income, H. No. Plot no. 28, Vishais Durga  
ee Green Lands Roads, Brundavan Colony, Viayawaca ~ S20 010,  
Andhra Prades

Petitioner

AND

The Incarnme Tay Officer, Ward 1. Nellore, Income Taw G0fine, S4-2-  
4384 Floor, GT Road, Nellore - 524 GC41, Andhra Pradesh  
2. The Fringimal Chief Cormmissionaner of incame Tax, Andhra Pradesh and

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signgana, Hyderabad Room No

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a" Finer, 'B Block, LT. Tawers,

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weed, AC Guards, Hyderabad ~ 800 004, Tels

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\_ Assessment Unit, Income Tax Department, National e-Asseasment  
Center, New Deihi, Room No. 404, 2° Floor, f-Ramn, Jawaharial  
Nehru Stadium, New Osihi- 710 G03.

Respondents

Pelion under Article 226 of the Constitution of India is Med praying that  
in the croumstances stated in the affidavit fled therewith, the High Court may  
be pleased io issue a Writ of Mandamus or any other aporopriate Writ, Order  
or Direction, deciaring the order passed by the 1° Respondent, ue 14GA(q) of  
the Income Tax Act, 7961, dated OF [8.2082 bearing EIN and Notice No.  
PPRAVASTIF/ 148A e022 20) 4 PAZB AAS OS for the Assessment Year 2075 -16  
AND the notice issued by the 1° Respondent, ule 148 of the Income Taw Act  
TeT dated OF 046 2082, bearing DIN and Notice = No.  
IBAVASTISMNS8 1/2028-SS 10426446320), for the Assessment Year 2018 --  
16 arbdrary, ieqal, bad in law, volc-ab-iniio, violative of the princinlas of



natural justice apart from being violative of Articles 14, 19(7) and 265 of the Constitution of India AND Sec. 148 of the Income Tax Act, 1961, and

consequently set aside the same in the interests of justice

IANO: 4 OF 2023

Petition under Section (5) CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ 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 04.05.2022, bearing CIN and Notice No. ITSAYAST/Q/148 1/2022-23/104284403211), for the Assessment Year 2015-18, pending disposal of WP No. 31805 of 2023, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court order dated

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PLAS 2028, 12.07.2024, 28.07.2028 & 12.08.2024 made herein and upon hearing the arguments of SrA VA Siva Rartikya Advocate for the Petitioner and SriA. Radhakrishna, Standing Counsel for Respondents.

per

WRIT PETITION NO: S2086 OF 2023

Respectfully:

Wis Sowmya Rakani, O/o. Mr. Venkat Rao Rakani, aged 34 years, CEC Business, 4. No. 0D. No. 31-73-8349 F, flat No. 01, RVR Complex, G.P.

codes Soddharth, Vedayawada - 520 010, Andhra Pradesh.

.. Petitioner

AND

{, The Income Tax Officer Ward, 301), Viayawada, C R Building, 1<sup>st</sup> Floor

Annex, MG Road, Viayawada - 520 008, Andhra Pradesh

The Principal Chief Commissioner of Income Tax, Andhra Pradesh and

and

Telangana, Hyderabad Room Neo. 9<sup>o</sup> Floor, B Sinck, | T Towers,

922,

TW0-2-9, AC Guards, Hyderabad - S00 004. Telangana

3. Assessment Link, Income Tax Department, National a-Assessment

Center, New Delhi, Room No. 401, 2<sup>o</sup> Floor, E-Ramp, Jawaharlal

Nehru Stadium, New Delhi-- 170 003

o Mesnondanrts

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Petition under Article 226 of the Constitution of India is filed praying that

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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

as the order passed by the 1<sup>st</sup> Respondent, u/s (48A) of the Income

Tax Act, 1961, dated 16.04.2022. bearing DIN and Notice

No. MS/IAS TIF P48 AS20822 2S TOS 2 FOS 20704}, for the Assessment Year 2015

by the notice issued by the 1<sup>st</sup> Respondent, u/s 148 of the Income Tax

Act, dated 16.04.2022. bearing OYN and Notice No.

4

PY BAVTASTISMSS T/2029-33/ 10497 S458 x1}, for the Assessment Year 2018 -

as arbitrary, legal, bad in law, void-ab-initio, violative of the principles of natural justice, apart from being violative of Articles 14, 19(1) and 288 of the Constitution of India and Section 1484 of the Income Tax Act, 1961, and to

consequently set aside the same in the interests of justice:

IA No: 1 OF 2023:

Petition under Section 767 CFC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay all further proceedings, including any recovery, pursuant to the notice issued u/s 146 of the Income Tax Act, 1961, dated 16.04.2022, bearing DIN and Notice No. ENE NES a af TOS 27 S45 98/4), for the Assessment Year 2018 - 16, pending disposal of WP No 20568 of 2023, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the orders of the High Court dated: 11.2.2023, 10.2.2024, 06.05.2024, 20.05.2024, 23.08.2024, 22.02.2024, 05.08.2024 & 12.08.2024 made herein and upon hearing the arguments of Sd AV A Siva Karikeya, Advocate for the Petitioner (through virtual mode) and Sri A.Radheya Krishna, Standing Counsel for the

Respondents.

WP NO: 32074 OF 2019

Spariek Ceramics India Limited, Read. 0W Narsingapuram Mitte Palem  
Mandragit Taluk, Chitigr, Andhra Pradesh-517 102. Reo. by ts Authorized  
Signatory, T. Mani

sw Petitioner

seeds

"

The Additional Joint Deputy Assistant Commissioner of Income Tax,  
Nehru Place, New Delhi-110 008, Office of Income Tax

Department: Delhi, Finance, E-Ramp, Jawaharlal Nehru Stadium

&. The Principal Chief Commissioner of Income Tax, National E-  
Assessment Centre, Income Tax Department, Gehl, 2<sup>nd</sup> Floor, E-Ramp,  
Jawaharlal Nehru Stadium, New Delhi 110 008

3. The Central Board of Direct Taxes, Represented by its Chairman,  
Department of Revenue, Ministry of Finance, Govt. of India, North  
Block, New Delhi 110 002

4. Assistant Commissioner of Income Tax, Circle 1(7) Tinapat, Andhra

&. Union of India, through the Secretary, Department of Revenue, Ministry  
of Finance, Govt. of India North Block, New Delhi 110002

. Respondents

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Petitioner under Article 228 of the Constitution of India is filed praying that

in the circumstances stated in the affidavit filed therewith, the High Court may

be pleased to issue a writ, order or direction more particularly in the  
nature of Writ of Mandamus declaring the Assessment Order vide DIN  
No TTRACAS TSA 7/2023-24 TOSBSes Y00CT) dated 30.09.2023, passed by  
the Respondent No.1 as being in violation of the principles  
of natural justice, contravention of the provisions of the Income Tax Act,

TSG), arbitrary and unreasonable, besides being violative of the Petitioner's

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bad

rights guaranteed under Articles 14 and 190} of the Constitution of India, and consequently set aside the same:

IA NO: 1 OF 2023:

Petition under Section 181 CPO is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay the operation of the Impugned Order vide DIN No. TBAVAST/S047/2023-S4 MOSQSSSTSS (1) dated 30.09.2025, including Demand Notices vide [IN & Notice No: [TBA JAST/S/156023-2M TOSSheS 7S} dated 30.09.2025 'Demand Notice'] and Notices of Penalty Nos. [TBA (/PNL (S\$ 879A Ne} 025-24/1 05888878 iia dated 30.08.2023 (Penalty Notices'), pending disposal of WP. No 38074 of 2023, on the file of the High Court

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the Order of the High Court, dated 12.02.2024, 12.02.2024, 17.03.2024, 02.04.2024, 03.04.2024, 06.07.2024, 12.07.2024, 05.08.2026 & 12.06.2024 made herein and upon hearing the arguments of Ms. Jyothi Raina Anumolu, learned counsel, representing Sr Challa Gunaranian, Advocate for the Petitioners and Sr

Vihbay K. Punna, Standing Counsel for the Respondent Nos. 1, 2 & 4.

WRIT PETITION NO: S247 7 OF 2023

Between:

M/s Spartek Ceramics India Limited, Regd. Of Narsingapuram Mila Palem Mandragiti Taluk, Chittoor, Andhra Pradesh-517 102. Rep. by its Authorized Signatory, T. Mani.

.. Petitioner

"ass

AND

4. The Additional Joint Deputy Assistant Commissioner of Income Tax, of Income Tax, National Faceless/E-Assessment Centre, Osishi, Income Tax Department, Delhi, 2<sup>nd</sup> Floor, E-Ramp, Jawahar Lal Nehru Stadium,

on

The Principal Chief Commissioner of Income Tax, National E-

to

Assessment Centre, Income Tax Department, Gehl, 3<sup>rd</sup> Floor, E-Ramp, Jawahar Lal Nehru Stadium, Delhi. 110 008

3. The Central Board of Direct Taxes, Represented by its Chairman,  
Department of Revenue, Ministry of Finance, Govt. of India, North  
Block, New Delhi 110 008

4. Assistant Commissioner of Income Tax, Girdle 101) Tirupati, Andhra

e

Minister of India, through the Secretary, Department of Revenue, Ministry  
of Finance, Govt. of India, North Block, New Delhi 110004  
\_ Respondents

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Petition under Article 228 of the Constitution

of India is filed praying that

in the circumstances stated in the affidavit filed therewith, the High Court may

be pleased to issue a writ, order or direction more particularly one in the  
nature of Writ of Mandamus declaring the Assessment Order vide DIN No,  
TRIASTISN AY:

Respondent No.1 for the AY 2017-18 as being in violation of the principles of  
' A

natural justice, in contravention of the provisions of the Income Tax Act, 1961,

arbitrary and unreasonable, besides being violative of the Petitioner's rights

;

guaranteed under Articles 14 and 21 of the Constitution of India, and

a

consequently set aside the same:

IA No: 1 OF 2023:

Petition under Section 751 CPC is filed praying that in the  
circumstances stated in the affidavit filed in support of the writ petition, the  
High Court may be pleased to issue a writ, order or direction more particularly  
one in the nature of Writ of Mandamus declaring the Assessment Order vide  
DIN No. TRIAST/SN47/2023-24 1 086888860(1) dated 30.08.2023, passed  
by the Respondent No.1 for the AY 2017-18 as being in violation of the  
principles of natural justice, in contravention of the provisions of the Income  
Tax Act, 1961, arbitrary and unreasonable, besides being violative of the  
Petitioner's rights guaranteed under Articles 14 and 21 of the  
Constitution of India, and consequently set aside the same, pending disposal  
of WP No. S2177 of 2023, on the file of the High Court.

The peiicn coming on for hearing, upon perusing the Petition and the affidavit Ried in support thereof and the earlier Order of the High Court dated. PAIN. 2028, T1071 2024, 12.02 2084, P10S.2024, 02.04 2024, 30.04. 2024. 02.07 2028, 12.07 £024, 20.07 2024, 05.08. 2026 & 12.08 2024 made herein and upon hearing the arguments of Ms. Jyothi Raina Anumolu, learned counsel representing Sr Challa Gunaranian, Advocate for the Petitioner and

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Sr Vihay K. Punna, Standing Counsel for the Respondent Nos.7, 2 & 4.

WRIT PETITION NO: 3277S OF 2023

Between:

Wis. Spartek Ceramics India Limited. Regd. 0Y Narsingapuram Mitta Falem Mandragit Taluk, Chittoor, Andhra Pradesh-81? 102, Ren. by iis Authored aignatory, 7. Mani

Petitioner

AND

}, The Additional Aiginy Denuty Assistant Gommussioner of Incorie Tax Nationaf Faceless/E.Assessrment Centre, Delhi incerne Tax Department, Defhi, Floor, E-Ramp, Jawaharal Nehru Stadium, Delhi-TT00S:.

2. The FPrincisal Chief Commissioner of income Tax, Netional E-

Assessment Centre, Income Tax Gepartment, Delhi, 2° Floor, &-Rarng, turn, Defhi- 110 009

The Cental Soard of Drect Taxes, Represented by fs Chairman,

N Sa hex a we  
Jawahsral Nehru Stad

had

Geoariment of Revenue, Ministry of Finance, Govt of india. North

Sleck, New Deihi 170 004

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4. Assistant Commissioner of income Tax, Oireie 1¢1) 4

J

rupall, Andara

Pradesh

8. Union of India, through the Secretary, Department of Revenues, Ministry of Finance, Govt. of India, North Block, New Delhi 110 002  
Respondents

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Petitioner under Article 228 of the Constitution of India is now praying that in the circumstances stated in the affidavit filed therewith, the High Court be pleased to issue a writ, order or direction more particularly one in the nature of Writ of Mandamus declaring the Assessment Order vide ON No. TBAMAS TSH F/2018-24/ 1058888257 dated 08.08.2018, passed by the

Respondent No. 1 for the AY 2016-17 as being in violation of the principles of natural justice,

in contravention of the provisions of the Income Tax Act, 1961, arbitrary and unreasonable, besides being violative of the Petitioner's rights

MS

and  
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guaranteed under Articles 14 and 21 of the Constitution of India, and consequently set aside the same:

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IANO: 1 OF 2023:

Petitioner under Section 1787 CPC is now praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay the operation of the impugned Order vide DIN No. TBAAST/SN47/2023-24/ 105088825(1) dated 30.09.2023, including Demand Notice vide OM & Notice No. TBAAST/S/1Seo023-SA 05555aZ8(1) dated 30.09.2023 Demand Notice and notice of penalty Nos. ITBAPNLIS/27 11 Ne) 2023-24/ 10588883111) dated 30.08.2023 \*Penalty Notices, pending disposal of WR No. 32478 of 2023, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the earlier Order of the High Court dated. 15.02.2024, 22.02.2024, 11.03.2024, 02.04.2024, 30.04.2024, 02.07.2024, 12.07.2024, 24.07.2024, 05.08.2024 & 12.08.2024 made herein and upon hearing the arguments of Ms. Jyothi Raina Anumolu, learned

counsel representing Sri Chala Sunaranjan Advocate for the Petitioner and

ar Vuhay K. Punna, Standing Gounsel for the Respondent Nas 1, 2 & 4.

WRIT PETITION NG: 32786 OF 2028

Selween:

Ws Spartak Ceramics india Limited, Read 08: Narsingapuram Mite Ralem |  
Manndragii Taluk, Chittoor, Andhra Pradesh-017 102. Rep. by ite Authorized  
Signatory, T. Mant  
. Petitioner  
AND

1. The Additonal Moin' Deputy? Assistant Commissioner af incame Tax,  
National Faceless/E-Agssessmert Centre, Oeihl, income Tar

5 sey an gy Mom Sa: Agog - . Ey Say dey ewe oN x Sy en  
Japariment, Delhi, S°° Floor, E-Rarp, Jawaharial Nehru Stadium,

2. The Prinwmal Chief Corwrissioner of fncome Tax, National &-  
Assessment Cantre, income Tax Qspanment, Delhi, 2°" Fimar, E--Rarp,  
um, Delhid

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he Central Board of Direct Taxes, Represented Sy Rs Charman,  
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Deoariment of Revenue, Ministry of Finance, Gavi of india, North  
Riock, New Delhi 110 G04

4 Assistant Commissioner of Income Tax, Circle 169) Tirupati, Andhra

\$. Union of India, through the Secretary, Department of Revenue Ministry  
of Finance, Govt. of India North Block, New Deih- 1 T0004

Respondents

Patition under Arichs 228 of fhe Consifutian of india is fied praying thal

in the clroumptances stated in the afidayl Ned therewith, the High Court may  
Se oleased fo issue a wnt, order or directian more particularly one in the  
TSAIAS TS 47 20eS.24 AQSSS8SSSa 7) dated J0.08 2083, saged by the

Respondant No.1 for fhe AY 2015-16 as being im wolation of ihe grincipies of



nature of Writ of Mandamus declaring the Assessment Order vide DIN No.

natural fusion, in contravention of the provisions of the Income Tax Act, 1984,

arbitrary and unreasonable, besides being violative of the Petitioners' rights

guaranteed under Articles 14 and 21 of the Constitution of India, and

consequently set aside the same:

FA Nos 1 of 2028:

Petition order Section 253 CPJ m Ned praying that in the  
circumstances stated in the affidavit filed in support of the writ petition, the  
High Court may be pleased to stay the operation of the impugned Order vide

DIN No TRAMAS TIS 14 7/2025- 24/1 08008389 7) dated 0808 2025. including

ee

Demand Notice vide DIN and Notice No. [TBA sASTIS56/2023-  
SAT 05058898C } dated 20.09.2028 (Demand Notice.) and notices of penalty  
Nos. ITBA /PNL IS (274 (4) (co) (2023-24 MOSSAS8S02(1} dated 30.08.2023

Penalty Notices, pending disposal of WP.No 22186 of 2023, on the file of the  
High Court,

The petition coming on for hearing, upon perusing the Petition and the  
affidavit filed in support thereof and the earlier Order of the High Court dated,  
(ANTS 023, TOL 2024, 12.02 2024, 11.03.2024, 02.04.2024, 30.04. 2024,  
02.05 2024, 12.07 2024, 29.07 2024, 08. 08.2024 & 12.08. 2024 made herein  
upon hearing the arguments of Ms Jyothi Raina Anumolu, learned counsel,  
representing Sd Challa Gunaranjan, Advocate for the Petitioner and Sri Vijay  
& Funna, Standing Counsel for the respondent Nos.7, 2&4.

WRIT PETITION NO: 32364 OF 202

Between:

Mis Vilayaoradatha Agro Industries, 6-06, Gadavanru, Godavapur, Mankpadu

Mandal, Krishna - 827 195, Andhra Pradesh, Represented by its Managing  
Partner, Mr. Rama Krishna Yalamanchil, S/o Mr. Ranga Rao Yalamanchil.

Petitioner

AND

1. The Income Tax Officer - ward 3) Vilayawada, O R Bulking, 1" Floor,  
Annex, MG Road, Vijayawada, Andhra Pradesh - 520 008

vs

2. The Principal Chief Commissioner of Income Tax, Andhra Pradesh and  
Telangana, Hyderabad Road No: 922, 9<sup>th</sup> Floor, '8' Block, J. T Towers,  
10-2-3, AC Guards, Hyderabad - 500 004, Telangana.

3. Assessment Unit, Income Tax Department, National Assessment  
Center, New Delhi, Room No: 401, 2 Floor, E-Ramp, Jawahar  
Nehru Stadium, New Delhi- 710 003.

. Respondents

Petition under Article 226 of the Constitution of India is filed 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

Respondent, under 145A of the Income

Tax Act, W.O. Dated 06/08/2022, bearing CIN and Notice

b. the notice issued by the 1<sup>st</sup> Respondent, under 148 of the Income Tax  
Act 1961, dated 08/08/2022 bearing CIN and Notice No  
MB/IAS/TSN/48/1/2022 -S/09/08/2548 FOL

and  
we,  
a  
petitioner  
and  
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Assessment Year 2018-19:

as arbitrary, illegal, bad in law, void ab initio, violative of

and

&  
of natural justice apart from being violative of Articles 14, 21 and 22

of the Constitution of India & Sec. 148A of the Income Tax Act, 1961

consequently set aside the same in the interests of justice:

for Nos. T/06/2083:

on the  
file

Petition under Section 226 of the Constitution of India is filed praying that in the  
circumstances stated in the affidavit filed in support of the writ petition, the

High Court may be pleased to stay all further proceedings, and any

income Tax Act, as dated DORE bearing DIN and Notes  
for the Assessment Year

2075 . 18, pending disposal of WP No 2464 of 2023, on the file of the High

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The petition coming on for hearing, upon perusing the Petition and the  
affidavit filed in support thereof a

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and the earlier order of the High Court

dated 12.03.2024, 22.03.2024, 04.03.2024, 12.07.2024.  
SG.07.2024, 05.08.2024 & 12.08.2024 made herein and upon hearing the  
arguments of Sr. Advocate Siva Kartkeya, Advocate for the Petitioner and Shri  
"ane

A Radha Krishna, Standing Counsel for the Respondents.

WRIT PETITION NO: 92386 OF 2023

Between:

Mr. Venkata Konda Reddy Bandi, S/o. Mr. Rama Chandra Reddy, aged 52 years, Oc: Business, H.No.11-4-136/1, 2 Line, Rajas Garden, Guntur ~ 584 004, Andhra Pradesh.

. Petitioner  
AND

i. The Income Tax Officer - Ward 1(1), Guntur, C R Bulldings, Kannavari Thota, Gurtur- S23 007, Andhra Pradesh

2. The Principal Chief Commissioner of Income Tax, Andhra Pradesh and Telangana, Hyderabad, Room No, 922, 9<sup>th</sup> Floor, 'BY Block, 1. T. Towers, 0-2-3, AC Guards, ees - 500 004. Telangana.

3. Agsesament Unk, . imoame Tax Department, National sAssessment Center, New Dethi, Roorn No. 401, 2<sup>nd</sup> Finer, f c-Ramp, Jawaharlal Nehru Stadium, New Delhi. 170 003.

» aspendents

Petition under Article 226 of the Constitution of India is ed praying that in the circumstances stated in the afin fled therewith, the High Court may be pleased fo issue a Writ of Mandarnus or any other appropriate Writ, Order or Direction, deciaring.

a. the order passed by the 1<sup>st</sup> Respondent, ws 148A(c) of the Income Tax Act, 1961, dated 34.00.2029, bearing DIN and Notice No ITBAYASTIF/148A/2022-23/105 124682004}, for the Assessment Year 2018 TF, &

bs. the motice d by the T<sup>o</sup> Reseondent, us 148 of the Income Tar Act 1884 dated 54.03.2082, bearing EEN and Notices No ITBAIASTISN 48 US02S-Sa/ TOS 2F28aai 7), for the Assessment Year

arbitrary, Glegal, bad in law, vold-ab-inifie, vidiative of ihe princigies of natural justice apart fram Oeing violative of Aricies 14, 1907 Ng) and 285 of the corstiiion of india & Sec. T48A of the Income Tax Act, TQ0t, and fe:

carmeguently set aside the same in the Inferesis of justice:

ia NO: 1 OF 2025:

Setifion under Section 751) CRC is fled praying thei ino the

clrcumsiances stated in the affidawil Hed in support of {he writ sefition. the

High Court may be ewe fs stay all further proceed ings, including any

dated 34.03.2028, beanng OYN ane Notice No [TBAYASTIQOMN4S (/2oge-2a(0S127 289901), for the Assessment Year 2076 -17, pending disposal of

WP No 32968 of 2023, an the fle of the Nigh Court.

The pefdion coming on for hearing, upon perusing the Pelion and the  
afiidavil fed in support thereof and the earer order of {he High Court dated

WS 20L8, 2202 2088, TOS S0R4, OS QS Z0R8, TOY 20S, Z00F 2028,

OS 08.2084 & 12.08 2024 made herein anc upan Hearing the arguments of Sr  
AMV A Siva Karikeya, Advocate for the Peliigner and Sc.A.Radha Krishna,  
SMancing Counsel for the Respondents.

WRIT PETITION NO: 323568 OF 2022

Sehveen:

Vie Venkata Koncda Reddy Bandi, Sfo. Mr Sama Chandra Reddy, aged 52  
years, Goce: Business, H.Noo 11-4-186", 2 Lins, Ralas Garden, Guntur - S89  
007, Andhra Pradesh.

ae

\_, Patitioner's  
AND

1. The income Tax Officer ~ Ward 1(1), Guntur, O R Buildings, Kannavari  
Thota, Guntur - 822 004, Andhra Pradesh  
é. The Principal Chief Carmmissioner of Incomne Tax, Andhra Pradesh and  
Telangana, Hyderabad Room No. 822, 8" Fleer, B Block, LT Towers,  
70-2-3, AC Guards, Hyderabad - 800 004, Telangana,

\_ Assessment Uni. Income Tax Department, National e-Assessrnt

Ost

Genter, New Delhi, Room Ne 401, 2° Floor, E-Ramp, Jawaharlal Nehru  
Stadium, New Delhi - 110 G03.

Respondents

Petition under Article 226 of the Constitution of India is Med praying that  
in Ihe circurrstancs siated in the affidavit fled therewith, the High Court may  
be pleased may be pleased fo issue a Writ of Mandamus or any other

approoriate Wink, Orcier or Direction, declaring:

a. the order oassead by the 1" Respondent, u/s 145A ic) of the Income Tax

Ast, 981, dated 06.04.2082, hearing BIN and Notice No:  
ITBAIAS TIP 48A/2022-23/ 1 04256031311}, for the Assessment Year  
S015 -18:&

b. the notice issued by the 1° Respondent, us 148 of the Income Tax Act,  
V0at dated 06.04 2028, bearing THN and Notice  
NoITBAYASTISN4& TS022-23/ 10425623430} for the Assessment

Year S015 -18:

arhirary, diegal, bad in law, voic-ab-initio, violative of Ihe principles of  
natural justice apart from being violative of Ariicies 74, 19(1g) and 265  
af the Caristiution of india & Sac. 1484 of the incorne Tar Act, 1984,

ard consequently sel aside the same in the interests of justice

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ia NO: 3 OF 2023

Petition under Section TS1 CPC is fed graying that in the

crumstances stafed In the affidavit filed in support of the writ pelitcn, the  
mS

Nigh Court may be oleased to stay af further proces

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dings. including any  
recovery, pursuant fo fhe notice Issued u/s 146 of the Income Tax Act T8684,  
dated Q0.0¢ 2082, bearmg 0IN anc Notice No. FTBAJAST/S 48 V/e022-  
2S 10S2862345E4}, for the Assessment Year 2075-18, pending disposal of

WLP No. SS S68 of 2063, on the fle of {he High Court,

rhe oetition coryng on for hearing, upon perusing the Peliion and the  
affidavit filed in support thereof and the earlier order of the High Court  
dated (ese 2088, e208 20848. MOS 2086 OS .08 208e {2.07 2084,  
28.07 2024 08.08.2024 & TOR 20S made herein and upon hearing the

arguments of SrLA. VIA Siva Rartikeya, Advorate for the Psttioner and of Sri

\*

A. Radha Krishna, Standing Counsel for the Respondents.

WRIT PETITION NG: 32486 OF 2028

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Wis. YThiruvengalaguram Weavers Co Froductio and Sais  
Limited, Tiruvengalapuram, Badvel Mandal. Cuddanah District - S18 S862.  
Andhra Pradesh. Represented by Hs President, Mr. Rolcherla Ramaish,  
Sig. My. Policherla Venkela Subbaiah  
Petlionern's

AND

{. The Income Tax Officer, Ward -1, Nacana, incarme Tax Office  
Cuddanah - 819 007, Andhra Pradesh  
&. The Principal Commissioner of Income Tax, Tirupati, 1" Floor, Aayabker  
Bhavan, KT Road Tirupati. 517 S07, Andhra Pradesh.

Lae

3. Assessment Unit, Income Tax Depariment, National a-Asscasment  
Center, New Delhi, Room No 401, 2°° Floor, E-Ramp, Jawaharlal Nehru  
Stadium, New Delhi - 110 003

Respondents

Patition under Article 226 of the Constitution of India is fled praying that  
in ihe circumstances stated In the affidavit fled therewith, the High Court ray  
be pisased fo issue a Writ of Mandarnus or any other appropriate Writ, Order  
or Cirection, declaring.

a. the order passed by the 1" Respondent, u/s 148A(d) of the Income  
Tax Ast 1861, dafed 6.042023 bearing SIN and Notice  
No PT DAVAS TF TSS A/202 2-28) 10428 982074}, for the Assessment Year 2018  
"12. and

b. the notice issued by the 1 Ressondent, a's 148 of the Income Tax  
Act 796%, dated 04.04.2022, bearing OIN and Notice No..  
NBAVAST/SM48 T/2028-23 1 0424982 56(1}, for the Assessment Year 2018 -  
1.

s arbifrary, legal, bad in lew, voic-ab-iniio, violative of the orincipies  
of natural justice apart from being vidlative of Anicies 14, 101g) and 285 of  
the Constitution of india & Sec. 1454 of the income Tax Act, 7891, and

consequently set aside the sare in the nieresis of justice  
IANO: 1 OF 2023

Pattion under Section TS) CRC is fled praying that in the  
circumstances stated in the affidavit fed in sumpart of ihe wri oettion, the  
High Court may be pleased to siay all further proceedings, including any  
recovery, pursuant fo the noliios issued by the 1" Ressondent, u/s 148 of the  
income Fax Act, T9871, dated 04.04 2022 bearing DIN ang Notice Nou

ITBAVASTISN4S (2022-89) TOS 249625001), for the Assessment Year 2018 ~ 49. pending disposal of WLP\_No. 82488 of 2089, on the fe of the High Coun,

The petition coming on for hearing, upon perusing he Petition and ihe affidavit fled in support thereof and the earlier order of the High Court dafadii8. 12.8028, 83.08.2086, 08 OS 8024 TSOP S024, 28.07 S024, OS. 08.2024 & 12.08.2024 made Rerain and upon anne the arguinenis of SAV. ASiva Kariikeya Advecate for the Fetttioner and of SrA. Racha

"rishna Advocate for the Respenden! Nos.7 fo 3.

WRIT PETITION NO: 32489 OF 2023

Salween:

Mr. Meciseiiy Venkaleswara Rao, sia Mr 6M. Kofeshwara Rag, aged 8 years, Gio Business, KH. No. 2-89, Chafivencdranaishny'}, Rankinadu, Krishna District ~ 80 OF 0, Andhra Pradesh

Pattioner

AND

1. The Income Tax Officer, Ward 29), Viievawada, C R Buliding, 1° Floor

Annex, MS Road, Viayawada - 2240 Q02, Andhra Pradesh.

@. The Princigal Commissioner of Income Tax, Vieyawada, D. No. 40.6. 15, SACR. Biase, Siddhartha Public School Road, Moghalrajnuram,

Vileyawada - 820 010, Andhra Pradesh.

S. Asseasment Uni, income Tax Deparment, National @Assessment Center, New Delhi Room No. 407, 2° Floor, E-Ramo, Jawaharlal Nehru Siedium, New Oelhi- 770 008

Respondents

Petition under Artide 228 of ts Constitution of India is fled praying that

in fhe circumstances stated in the affidavit fled herewith, fhe Nigh Court may

hee

lat

be pleased to issue a Writ of Mandamus or any other appropriate Writ, Order or Direction, declaring.

a. the order passed by the 1° Respondent, u's 14S8Aic) of the Income Tax Act 7861, dated 08.04.2028, bearing DIN and Notice No. IT BAVASTIF/ASAIZ022-2 3) 1 042H64608' 1}, for the Assessment Year 2018 - TQ. and b. the notice issued by the Ist Respondent, u/s 148 of the income Tax Act, 1881, dated 08.04.2022. bearing DIN and Notte Na, SAAS TION4® V/2082-25 4 08268847211), for the Assessment Year S018 - y



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arbitrary, illegal, bad in law, void-ab-initio, violative of the principles of natural justice apart from being violative of Articles 14, 19(1) and 985 of the Constitution of India and Sec. 148A of the Income Tax Act, 1984, and consequently set aside the same in the interests of justice.  
IA NO: 7 OF 2023

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay all further proceedings including any recovery, curative to the notice issued u/f 748 of the Income Tax Act, 1967, dated 06.04.2023 bearing DIN and Notice No TTBAVAST/S/148 1/2023-14 (Sa 10S 286847214), for the Assessment Year 2018-19, pending disposal of WLP No. 22489 of 2023, on the file of the High Court.

The petition came on for hearing, upon perusing the petition and the affidavit filed in support thereof and the Order of the High Court, dated 05.08.2023, 22.02.2024, 02.08.2024, 12.07.2024, 29.07.2024, 05.08.2024 & 12.08.2024 made herein and upon hearing the arguments of Mr. A. V. Siva Kartkeya Advocate for the Petitioner and of Mr. Radha Krishna, Standing Counsel for Respondent Nos. 1 to 3.

WRIT PETITION NG: 32740 OF 2023

Shri:

Manne Venkateswara Rao, S/o Late M

x, Gokhale, Aged about 57, Rio 4.38.

}. Subbarao, Tadepalligudem, Andhra Pradesh - 8341704

Petitioner

AND

4. Union of India, through the Secretary, Department of Revenue, Ministry

of Finance, Govt. of India North Block, New Delhi 110004

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Shri. Commissioner of Income Tax, Vishakhapatnam -1

3, The old Commissioner of Income Tax, Ralamahendravaram Range,

Ralamahendravaram

4. The Income Tax Officer, Ward-1, Tadepalligudem

Respondents

Petition under Article 226 of the Constitution of India is filed praying that

in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a writ or order or direction with more particularly in the nature of a writ of mandamus declaring the stay order bearing No. ITBACOMIFS( F/2083-24/1 0588252844) dated 11.12.2023 passed by the 2<sup>nd</sup>

«

respondent to the extent of granting stay by imposing condition of payment of cost)

and

20 percent tax demand, amounting to Rs. 45,47,7208 without providing any reasons and without considering the petitioner's stay application, pending appeal before the 3<sup>rd</sup> Respondent and contrary to instruction No.1914, P No 40/72/93 POC dated 02-12-1983 as amended from time to time as arbitrary, illegal, colourable exercise of power and contrary to the provisions of the Income Tax Act, 1967 (hereinafter the IT Act) apart from being violative of the fundamental rights guaranteed to the petitioner under Articles 14, 20 and 21 of the Constitution of India and consequently set aside the same. and for

grant stay of collection of tax demand of Rs. 45.48 Lakhs vide demand notice

and

bearing ITBASAST/S/196/208 3- 2a 08943 F8P%150)) dated 25.05. 2023 passed

by the 4<sup>th</sup> Respondent, without imposition of any conditions.

IA NO: 4 OF 2023

Petition under Section 157 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to direct the 4<sup>th</sup> Respondent not to take any coercive steps pursuant to Assessment Order bearing [TRAVASTIS47/2083-24/1 0537786 18(1) dated 25-05-2023 and consequent demand notice bearing ITBASAST/S/196/2083-24 AOS3TT8TIG C1) dated 25.05 2023 passed by the 4<sup>th</sup> Respondent, pending disposal of the Writ Petition No 38740 of 2023. the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the earlier Order of the High Court dated 20. 12. 2023, 07. 01 2024, 12.07 2024, 09.07 2024, 01.08 2024 & 12.08 2024 made herein and upon hearing the arguments of Ms Jyathi Ratna Anumolu appearing for Sr.Chaitanya Gunaranian Advocate for the Petitioner, Sh. A Radha

Krishna (Central Government Counsel) for Respondents,

WRIT PETITION NO: 33047 OF 2023

Setween:

Mr Rama Krishna Yalamanchil, Sio Mr. Ranga Rao Yalamanchil, aged \$3 years, Occ Business, H. No.G-G5, Post Office Road, Gadavarry, Kankinady,

Viayawada - 521151, Andhra Pracesh

Patitioners

AND

{. The Income Tax Offiner, - Ward 263), Vlayawada, C BR Bulcing, 1st Floor Annex, MG Road, Vieyawade - 220 608, Andhra Pradesh

2. The Principal Chief Commissioner of Income Tax, Andhra Pradesh and Telangana, Hyderabad Roar No. Ose, 9" Figar, B Block, LT Towers,

SN

10-9-8, AC Guards, Hyderabad - 800 004, Telangana

td

Assessment Unk, incorre Tax Denartment, National eAssessment anier, New Delh ym No. 401, 2°. Finor, E-Ramp, Jawaharlal Nehru Stadium, New Oelhi - 710 008

Respondents

Patition ander Aricie 275 of the Cansifulsion of Inds:

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in the circumstances stated in the affidavit fled therewith, the High Court may

be please fo issue a Wirt of Mancarnus or any offer appropriate Writ, Oreier

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y the 1 Respondent, u/s 148,A(c) af the Income Tax

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Ack, £964, dated 22.08.2023. Searmg DIN and Notice No.

ITBAIAS TIF 4842 022-231 08 T04a7480), for the Aagsasamant Year

Act, 9s dated 31.02.2088, bearing DIN and Notices No,  
ITBATAST/SA48 Ne02s-S2/ 1081051858). for the Assessment Year

S0V8 ~17 arbtrary, Segal, bad in law, voic-ab-iniic, violative of the

b. the notices issued by The T° Respondent, u's 148 of the income Tax  
4,

mringipies of natural justice apart from being wolative of Articies 14,  
WWa} and 285 of the Constitution of India and Sea. 1484 of the  
imome Tax Act, 1861, and consequently set ascie the same in ihe

Interests of lustice.

IANO: 1 OF 2023

Patiion under Section (81 CRC is Med praying thef in the

circumstances slated in the afidayit fled in support of the writ petition, the

High Court may be pleased fo stay all further proceedings, Including any  
recovery, pursuant to the notice issued ufs 148 of the Income Tax Act, 1984,

Gated 21.03.2023, bearing DIN and Notice No JTBAVAST/SN48\_1/9022-

SY1T0S7087 8981), for the Assessment Year 2018 - (7, pending disposal of  
WP No. 23047 of 2024, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the Affidavit filed in support thereof and the earlier Order of the High Court dated 21.03.2023, 12.07.2024, 29.07.2024, 08.08.2024 & 12.08.2024 made herein and upon hearing the arguments of Sri LAVA. Siva Rartikeya Advocate for the Petitioner and of Sri Radha Krishna, Standing Counsel for respondent Nos. 1 to 3.

WRIT PETITION NO: 33089 OF 2023

Between:

Mrs. Lakshmi Surpaneni, D/o. Tumalila Satyanarayana, aged 52 years,  
Occupation: Housewife earning agricultural income, H.No.3-7) Old Tade Tadepail,  
Khammam - 501 132, Andhra Pradesh

Petitioners

AND

1. The Income Tax Officer - Ward 2(4), Guntur, Income Tax Office,  
Lakshminurem Main Road, Guntur - 522 006, Andhra Pradesh

2. The Principal Chief Commissioner of Income Tax, Andhra Pradesh and  
Telangana, Hyderabad Room No. 982, 8<sup>th</sup> Floor, B Block, LT Towers,  
102-8, AC Guards, Hyderabad - 500 004, Andhra Pradesh

Respondents

Assessment Unit, Income Tax Department, National Assessment  
Center, New Office Room No. 401, 2<sup>nd</sup> Floor, Jawahar Lal  
Nehru Stadium, New Delhi. 110 003.

Respondent's

name

Address

City

Prayer: Under Article 228 of the Constitution of India is filed 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, commanding

a. the order passed by the 1<sup>st</sup> Respondent, u/s 143(i) of the Income  
Tax Act (1961, dated 08.04.2023, bearing DIN and Notice No.

ITR-1 AS 022-2 a) 1 Old SS4d 83804}, for the Assessment Year 2018-19  
and

2018 -18 as arbitrary, illegal, beset in flaw, void-ab-initio, violative of the principles of natural justice, apart from being violative of Articles 14, 14(1) (g)

and 265 of the Constitution of India and Sec 148A of the Income Tax Act,

1987 and to consequently set aside the same in the interests of justice

IA No: 1 OF 2023

Petitioner under Section 15) CRC is now praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay all further proceedings, including any

.

dated 04.02.2023, bearing DIN: ITBASAS TQM 48-1 S022 20) 1 Od SGP 288 TT),

recovery, Pursuant to the notice issued u/s 148 of the Income Tax Act, 1984,

(OIN Issued on 08.04.2023) for the Assessment Year 2018 -19, sending

disposal of WLR No. 33089 of 2023 on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the earlier Order of the High Court dated 28.02.2023, 12.07.2023, 29.07.2023, 05.08.2023 & 12.08.2023 made herein

and upon hearing the arguments of Mr. AV A Siva Kartkeya Advocate for the

Petitioner and of Mr. Radha Krishna, Standing Counsel for respondent No. 1.  
Ftd.

WRIT PETITION NO: 33218 OF 2023

Between:

Ms. Reshamreddy Sireesha, W/o Mr. Keshamreddy Chandrabhas Reddy, aged 46 years, Own Business, H. No. 4-7-2710, SBI Colony, 3<sup>rd</sup> line, Sramhananail Road, Pulivendula, Kadapa - 576 390, Andhra Pradesh.

Petitioner/s

AND

1, The Income Tax Officer Ward 1, Kadapa, Income Tax Office Cudappah, Guddapah, Andhra Pradesh

2. The Principal Commissioner of Income Tax, Tirupad, Income Tax Office, R.O.T. Road, Tirupatl - 576 501, Andhra Pradesh.

3. Assessment Unit, Income Tax Department, National e-Assessment Center, New Delhi, Room No 401, 2 Floor, E-Ramp, Jawaharlal Nehru stadium, New Delhi - 770 003,

Respondent/s

Petition under Article 220 of the Constitution of India is Med praying that  
nm the circumstances stated in the afidawi! fled therewith, the High Court may  
be pleased to issue a Writ of Mancarnus or any other appooriate Writ, Order  
or Direction, declaring

a. the order passed by the 1" Respondent, us 148A(c) of the Income  
Fax Act (981, dated 28.03. 2028, bearing DIN and Notice Ne.  
ITBAVASTIFMASAZ022-23/ 10S 162268 180)), for the Assessment Year 2079 -  
20

b. the notice issued by the 1" Respondent, u's 148 of the income Tax  
Act, T8684, dated 29.03.2023, bearing DIN and Notice Na.  
ITBAVASTISi148 T/2082-25/105 182265404), for the Assessment Year 2019 -  
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as aritirary, 'legal, bad in low, vod-ab-iniie, wolalive of the onncipies  
of natural justices, apart from keing violaiive af Anicies f4  
the Constitution of india and Sec 1464 of the Income

consequently set aside the samme in {he iviergsis of justice .

IANO: 1 OF 2023

Pattion under Section Yh CRC is Ned graying fat in ths

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msfances stated in the affidavit Wed in support of the writ petition, the  
High Court may be sleased to stay all further proceedings. including ary  
recovery, pursuant fo fhe notice issued by the 1" Respondent, u's 148 of the  
imcare Tex Act, 1987, dated S806. 2089, bearing DIN and Noefice Now  
PTRAVASTISN TSS 1/2082-25/ 705 TQS 2558¢

3, 8

20, pending disposal of the Wirt Fetiion No. 33219 of 20283, an the fie of the

The oeliion coming an for fearing, noon perusing the Pelion and {hs

aida Hed in support thereat ard the earter Order of the High Court dated  
27 (2.2028, 12.07 2084, 39.07 2024, 08 05 2024 & 1S. 08. 2024 made herein  
and upon hearing the arguments of Sr AV A Siva Kartikeya Advocate for the

Patitioner and of SrA Radha Krishna, Standing Counsel for respandent Nos.

WRIT PETITION NO: S320 QF 2023

Heahyeen:

Mir Venkalat Ratiaiah Mecisetty, Sfo Mr M. Koteswara Rac, aged 65 years,

cosy

y

Oee Business, H. Na. 74-74-49, Krishna Nagar, Vlayawada, Krishna District -  
§20 807, Andhra Prades

Fatitionerar

AND

1. Assessment Unit, Income Tax nn National c-Assessmant  
Genter, New Oeihi, Room No. 41, 8 Fisar, ~ Ramp Jawanhanal  
Nehru Stadium, New Delhi. 110 008

2 The Assistant Commissioner of Income Tax - Circle 201}, Vlayawada, C  
R Building, 1° Floor Annex, MG Road, Viayawada - 520 008, Andhra  
Pradesh.

co

The Principal Commissioner of Income Tax, Viayawada, 0. No. 40-6-  
1S, ONR. Plaza, Siddhartha Public Schoo! Road, Moghalrajpuram,  
Viuayawada - 520 070, Andhra Pradesh.

4. The Central Board of Direct Taxes, Represented by its ¢ CHaiTRaN,  
Department of Revenue, Ministry of Finance, Government of India,  
Secrefariat Buildings, New Delhi- 170 G04.

Respondants

Petition under Aricie 226 of the Constitution of india is filed praying thal  
in the circumelances sieted in the affidavit Aled therewith, ihe High Court may  
be pleased to issue a Writ of Mandamus or any other appropriate Writ, Order  
or Direction, declaring ordar passed by the 1" Respondent, u's 147 vw Sec.  
1448 of the Income Tax Act, 1861, dated 18.05.2023, bearing DIN and Notice  
No ITBAASTISA4 H2080- 24/1 ObS983817(1), for the Assesarment Year 2016  
~17 as arbitvary, legal, bad in law, voi-ab-iniio, Wolative of the principles af  
natural justice, apart from being violaiive of Ariicies 14 19C1 Ng) and 265 of the  
Gorstitution of India and Sec 146A of the Income Tax Act, 196%, and to

consequently set aside the same in the interests of justice.

IANO: 1 OF 2029

Pattion uncer Section tS) CRC is Ned

¢ praying {hal in the  
croeumsfences stated in the affidavit Hed In support of the wri petiition, the



Sigh Court ray be pleased fo stay all further oraceecings, Including any recovery, pursuant te the order passed by the 1° Respondent, we MM? rAv Sec. 1448 of the Income Tax Act, 1861, dated

t ftesdy Soy aged  
High Cour.

The petition coming on for hearing, upon perusing the Pelion and the affidavit fled in support thereof and fhe earlier Oreler of the High Court dated 2P.1S. 2023, TSO 2026, 29.07 20e6, OS OS 20e4 & 12.08. 2024 made herein and upon hearing the arquimanis of Sr\_ AVA Siva Kartikeya Advocate for the

Satiioner and of SrA Radha Krishna, Alanding Counsel! for respondant Nos.

WRIT PETITION NO: 35932 OF S028  
Sehween:

Wr Venkatat Rattaiah Mecdiselty, So Mr M. Kofesware Rao, aged 65 years.

aco, Business, NK. No. 74-14-49, Krishna Nacar, Vieyawada, Krishna District - S20 00F, Andhra Pradesh

Feltionarls

AND

}, Assessment Unit, Income Tax Departmen{!, National e-Assasarmen!

Genter, New Delhi, Room No 461, 2°" Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi - 170 G09.

The Assistant Commissioner of Income Tar, - Circle {1}, Vilayawada, CR Building, 1 Floor Annex, MG Road, Viieyawada - 520 002, Andhra

Pradesh

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3S. The Princigsl Commissioner of incame Tax, Viayawada, DO No. 40-0. 18, SAR. Phees, Siddhartha Public School Road, Moghalrajouram, Vilayawada - S20 070, Andhra Pradesh

Respondents

Petiioon under Article 226 of the Constitution of India is fled praying that in the circurrislances stated in the affidavit Hed therewith, the High Court niay be pleased to issue a Writ of Mandamus or any other aporopriate Writ, Order or Direction, declaring order passed the 1° Respondent, u/s 147 rAv Sec. 1445 of the Income Tax Act, 1961, dated 24.03.2029, bearing DIN and Notice NO ITBAVAST/S 47/2022. 23/7051 58878304), for the Assessment Year 3t8 ~ 19 as arbitrary, thegal, bad in law, void-ab-initio, violative of the principles of Ralural justice, apart from being violative of Aniciles 14, T0(1 Ng} and 265 of the Constitution of India & Sec 148A of the Income Tax Act, 1964, and is

consequently set aside the same in the interests of justice.

IA NO: 7 OF 2023

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Petition under Section 741 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay all further proceedings, including any recovery, pursuant to the order passed by the 1<sup>st</sup> Respondent, w/s 147 of sec. 1446 of the Income Tax Act, 1981, dated 24.08.2023, bearing DIN and Notice No. FTBIAST/AON 2023- S05 T26878Q1), for the Assessment Year 2018-19. Pending disposal of WP 23232 of 2023, on the file of the High

Court

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the earlier Order of the High Court dated 12.08.2023, TA. OF 2024, 29.07.2024 & 12.08.2024 made herein and upon hearing the arguments of Sr. AV A Siva Kartkeya Advocate for the Petitioner and of Sr. A. Radha Krishna, Standing Counsel for respondent No. 7 to 3. WRIT PETITION NO: 33667 OF 2023

Between:

Natarajan Qbularnam, S/o. late Exhumai Mudaliar, Aged about 68 years, Rio.182, Pudikupam Pucikuppam Vi, Rerur Post, Tada Mandal, Nellore S24 401, Andhra Pradesh.

Petitioner

AND

4. The Income Tax Officer, Ward 1, Naliore 24.92.4498, 1<sup>st</sup> Floor, GT Road

Nellore, Andhra Pradesh S24 004

2. Assessment Unit, Income Tax Department National Faceless

Assessment Centre, Deen.

& The Union of India, Ministry of Finance, Department of Revenue,

Represented by its Revenue Secretary, 128-A/North Block, New Delhi

Respondents

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Petition under Article 226 of the Constitution of India is filed praying that

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in the circumstances stated in the affidavit filed therewith, the High

@. issue an order, direction or writ, more so in the nature of WAT of  
Certiorari calling for the records which resulted in issuance of Impugned

Order, dated 24.11.2019 passed by 2<sup>nd</sup> Respondent, passed under  
Section 147 read with Section 144 read with Section 144B of the  
Income Tax Act (Act) in TRAVASTYSMAT 023. 24) 105820 0008 1) and  
BAN ABIRPOSS58& for the Assessment Year 2015-16 (AY) and

consequently quash the same as illegal, contrary to provisions of the  
Act, barred by limitation and non-existent in law

IA NO: 2 OF 2025

Petition under Section 8 of CPC is now praying that in the  
circumstances stated in the affidavit filed in support of the writ petition,

4s

High Court may be pleased to stay of all further proceedings pursuant to the  
impugned Order dated 24.11.2019 passed by 2<sup>nd</sup> Respondent under Section  
147 read with Section 144 and 144B of the Income Tax Act in  
ITRAIAS TAS! 147 2023-24 088249000807} and PAN ABIP0SGSS8&K for the  
Assessment Year 2015-16 (AY)", pending disposal of WP 35647 of 2023, on  
the file of the High Court.

The petition coming on for hearing, upon perusing the petition and the  
affidavit filed in support thereof and the orders of the High Court dated  
01.04.2024, 09.04.2024, 30.04.2024 OF OF 2024, 12.07.2024, So OF 2024,  
05.08.2024 & 12.08.2024 made herein and upon hearing the arguments of  
Ms. Deepa Yenna Advocate for the Petitioner and Ms. Iswarya, learned Junior  
Standing Counsel, representing Sri Vijay K. Punna, learned Senior Standing

Counsel for income Tax Department for the Respondents.

WRIT PETITION NO: 660 OF 2024

Between:

Grahmagana Reddy Annapareddy, S/o Prakasa Reddy, aged about 54 1-164,

Kaza, Mangalagiri, Guntur - 523 563

Petitioner

AND

vs

. The Union of India, Represented by its Secretary (Revenue), Ministry of  
Finance, Department of Revenues North Block, New Delhi - 110004

Respondent

. The Principal Commissioner of Income Tax, Guntur Guntur District  
3. The income Tax Offfieer, Ward-261}, Guntur, Guntur istrict  
Respondents

Pattion under Articie 226 of the Constitution of India is fled praying thet  
in the circumstances stated in the affidavit fled therewith, the High Court may  
be pleased to issue a writ, order or direction more particularly the one in the

So  
as

nature of Wre of Mandamus declaring ITBAVAST/F A484 SCNve021-  
SENOS Od 884561) dated TP OS 202 under Section T48A4 (5) of the Income  
Tax Act, 1867 and passing the consequent order under Section T48Acq) of the  
TA bearing TTBAVAST/FI 48a 2022-23 08 264ad 7681) dated OF 04 2022  
and notice under Section 148 of the TTA bearing ITRAYAST/G/148 1/208 s-  
23/1 0428740841) dated 09.04 2089 passed by the 3° Respondent and the

comequen Shaw Cause Notice daled 27.12.8028 -- bearing

ITRAIAS TIFT AS(SCN 2083-24 T0SS9868S 5901} issued by the 4th Respanceant

for the FY. 2074-2015 as being arbitrary, Hiegal, unreasonable, in  
eaniravention of Section T484 of ihe income Tax Ast apart from being  
violative of the principles of ne@tural justice and Articie 14 of the Corsiifution of  
india and consequently sel aside ihe sans.

iA NO: 7 OF 2024

Peifion under Secon 797 CR0 is fled oraying that in the  
oirourmetanogs sfiated in the affidavit fled in supseart af the wrt petition, the  
Nigh out may be pleased to stay the operation of the  
TEAIASTIP A 48A(SCUNV208 ee TOS Od S84hq} dated TR0. S022 uncer

Section 1484 (b) of the Income Tax Act, 1967 and passing the cansequant  
order under Section P4SAiq) af the PTA bearing TRAVAST/F/T4a8 Alene s-  
S00N 2844 78204} dated OF 04 2088 and notice under Section 148 of the (TA

bearing ITBAIASTAN 48 UP S028-2 a) 104 267 408409) dal  
by the 3° Respondent for the FY. S0%4-2015 and the

c  
Cause Notice dated 21.72.2025 bearing ITBALASTIFIT4(SCNN2083-

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9.04 2022 passed  
onsequent Show  
24 {0S89E8H59( 1) lasued by the 4" Respondent, Pencing disposal of WP 680

of 2024, on the fle of the High Court.

Petifion under Section Tt CR0 is fied praying ihat in the

crounsiances stated IN the affidavit Ned In support of {he writ petition, the

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High Court may be pleased to stay the operation of the Assessment arder vide  
CIN TTBAVAST/SM47/2083-34/ 1083 1723850) dated 22.05.9024 passed  
under Section 147 rly Section 144 and 1448 of income Tax Act and the  
demand notice vide ITBAYAST/S/S6/2025. 24M0S3172528(1) dated  
22.03.2024 issued under Section 186 of Incame Tax Act and Penalty Notice  
bearing ITBAYPNLIS/271F/2023- 24/1083172849(1) dated 22.09 2034 issued  
under Section 274 read with Section SY1F ef the ITA, Pending disposal of  
WRB. No 660 of 2024, an the file of the High Court.

The pelitichn coming on for hearing, upon perusing the Petition and the  
afficavit Hed in support thereof and the earlier order of the High Court  
Cafedi0G.01 20284, 14.08. 2024. 2.042024. 08 OF. 2024, 19.06 2084,  
13.07 2024, 29.07.2024, 05.08.2084 & 12.08.2024 made herein and upon  
hearing the arguments of Ms JYOTH!J RATNA ANUMOLU Advocate for the  
Pettianer, Sri dg. U. Mo Vo Prasad (ental Government! Counsel) for  
Respondent No.t and Sr. Vihay K Purnna, Senior Standing Counsel for  
Respandent Nos 2 to 4

WRIT PETITION NO: 4288 OF 2024

Between:

MrVenkat Srinivas Lavy, Sfo Mr Lavu Bapineedu, aged 50 years,

Occ Business, H.No.Z8-23-1, Tadenallivari Street, Suryaraonet, Vlayawads -  
Se0 002. Andhra Pradesh.

\_ Petitioner

AND

¥. The Income Tax Officer, Ward 207), Veeyawada, Central Revenue  
Bulldings, 18 Floar Annex, MG Read, Viieyawada - 580 602, Andhra  
Pradesh.

2. The Principal Chief Commissioner of Incarse Tax, Andhra Pradesh and  
Telangana, Hyderabad Room No 923, 9° Fleor, B Block, 1 T Towers,  
JOS-8, AC Guards, Hyderabad - 800 004, Telangana

& Assessment Uniti, income Tax ee National e-Assessrent  
Canter, New Delhi, Roar Noa 404, ioar, E-~Ramp, Jawaharial Nehru

Stadium, New Delhi - 170 G02.

Petition under Article 226 of the Constitution of India is filed 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

a. the order passed by the 1<sup>st</sup> Respondent, u/s 145A(c) of the Income

Tax Act 1961, dated 03.04.2028 bearing DIN and Notice No.

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Oi), for the Assessment Year 2015 -15

by the notice issued by the 1<sup>st</sup> Respondent, u/s 146 of the Income Tax

Act 1961, dated 03.04.2028, bearing DIN and Notice No.

ITBAYAST/ON48 Ve02s- Saeed SiSC1), for the Assessment Year 2015 -

arbitrary, illegal, bad in law, void-ab-initio, violative of the principles of natural justice apart from being violative of Articles 14, 20(1) and 265 of the

Constitution of India and Sec. 484 of the Income Tax Act, 1961, and

consequently set aside the same in the interests of justice

JA NO: T0E S024

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Petition under Section 15) of GPC is filed praying that in the

circumstances stated in the affidavit filed in support of the writ petition, the

High Court may be " Please for Stay BH further proceedings, including any  
e 1 Respondent, us 148 of the

INSQMS "Fax Ack, 'et dated 02.06 2022, bearing DIN and Notice Now.

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TASES 7 3151}, for the Assessment Year 2015 -

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18, pending disposal of WEP. f 2034, on the file of the High Court.  
The Petition coming on for hearing, upon perusing the Petition and the  
affidavit filed in support thereof and the order of the High Court dated  
16.05.2024, 18.04.2024, 3.04.2024, 05.05.2024, 15.07.2024, 28.07.2024,  
05.08.2024 & 12.08.2024 made herein and upon hearing the arguments of  
Sr AV A Siva 5 Kartikeye Advocate for the Petitioner, and of Ms. iswarya,  
learned Junior Standing Counsel, representing Sr Vilhay K. Punna, learned

Senior Standing Counsel for Income Tax Department for the Respondents.

WRIT PETITION NO: 4292 OF 2024

Between:

Mis. Gowtham! Steels, Plot No. 17, Mothe vari Street, Ashok Nagar, Eluru -  
034 002 Represented by its Partner, Mr. Mula Tirupathi Reddy S/o Mr. Subba  
Reddy Mula

Petitioner  
AND

7. Assessment Unit. Incomes Tax Officer, National s-Assessment  
Center, New Delhi Room No. 404, 2 Floor, E-Ramp, Jawaharlal  
Nehru Stadium, New Delhi. 110 003.  
2. The Income Tax Officer - Ward 1, Eluru. Income Tax Officer, 25-B-4-  
G4 KK S Towers, 8 & Pet, Eluru - 534 002, Andhra Pradesh  
The Principal Commissioner of Income Tax -1, Visakhapatnam, 3°

or

Floor, Aayakar Bhavan, Daba Gardens, Visakhapatnam - 530 089,  
Andhra Pradesh.  
. Respondents

Petition under Article 226 of the Constitution of India is filed 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 the order passed by the 1<sup>st</sup> Respondent, under Section 147 read with  
Section 144 of the Income Tax Act, 1961, dated 20.7.2023,  
bearing DIN and Notice No. ITBAVAST/P 4a 72023-249 Q8809838 1), for the  
Assessment Year 2019-20 as arbitrary, illegal, void ab-initio,  
in

violation of the principles of natural justice, apart from being violative of  
Article 14, Article 21 and Article 22 of the Constitution of India and Section 148 of the  
Income Tax Act, 1961.

and to consequently set aside the same in the interests

of justice under Section 148 of the Income Tax Act, 1961.

The facts stated in the affidavit filed in support of the writ petition, the

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Court may be pleased to stay all further proceedings, including any  
recovery, pursuant to the order passed by the 1<sup>st</sup> Respondent, under Section 147 read with  
Section 144 of the Income Tax Act, 1961, dated 20.7.2023,  
bearing DIN and Notice No. ITBAVAST/P 4a 72023-249 Q8809838 1),

pending disposal of W.P. No. 402 of 2024, on the file of the High Court,

The petition coming on for hearing, upon perusing the Petition and the  
affidavit filed in support thereof and the earlier order of the High Court dated  
20.7.2023 ISHS Loss BO of 2024, 020P 2084 TROP Sheed PS of 2024,

08.08.2024 & 12.08.2024 made herein and upon hearing the arguments of

Sr. Advocate Siva Ranikya, Advocate for the Petitioner, and Ms. Iswarya,

learned Junior Standing Counsel, representing Sri Vahe K. Punna, learned

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ron)

Senior Standing Counsel for Income Tax Department for the Respondents.



WRET PETONON NO: €288 OF S024

Belhweean:

Mir Rajesh Kekaraia, S/o. Mr. Rakarala Chandrasekhara Rag, aged 39 years,  
000 Business, H. No, 7-158, KAW School Basar, Bapulapadu, Krishna District

~ \$24 105, Andhra Pradesh.

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Petitioner

AND

. The Income Tax Officer, Ward 1, Vileyawada, Central Revenue  
Buildings, 18 Floor Annex, MG Road, Viayawada - 820 002, Andhra  
Pradesh.

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é. The Principal Chief Cammissionaner of Incarne Tax, Andhra Pradesh and  
Telangana, Hyderabad, Roarn No. \$22, 9° Floor, '8' Block, LT Tewers.  
TO-2-3, AC Guards, Hyderabad - 500 008, Telangans

&. Assessment Unk, income Tax Gepartme ant, National @-Assessment  
Genter, New Delhi, Room No. 407, 2°° Floor, E-Ramp, Jawaharial  
Nehru Stadium, New Dalhi- 176 008,

oo MBSRONCGANES

Petition under Aricie 226 of the Constitution of India is fled praying that  
im the circumatances stated in the affidavit fled therewith, the High Court may  
be pleased fo issue @ Writ of Mandamus or any other appropriate vit Order  
or Direction, declaring

a. the order passed by the {" Respondent, ufs 14SAid} of the  
income Tax Act, 1961, dated 28.03.2023, bearing DIN and  
Notice No. ITBAIAS TIE aSA1202s-S3N 0514658271}, for the  
Agseassment Year 2018 -17 &

0. the notice issued by the 1' Respondent, u/s 148 of the Income  
Yax Act, 1961, dated 28.03.2023, bearing DIN and Notice No.  
TBAVASTISN48 V/S022-25/ 105187 117A, for the

Agsesament Year 2076 -17 arbitrary, Hisgal, bad in flaw, vold-  
ab-initio, viclative of the principles of natural justice apart from  
being violative of Articles 74, TSiiNg} and <65 of the  
Constitution of india and Sec. 7464 of the Income Tax Act,  
{HG4 and consequently sat aside the same in the mierests of

justice:

IA NO: 1 OF 2024:

~ ree otae PEE om oy . ' oor Rew ay y PoE ey 3 Shs ON Bs '  
Petition under Section 741 CPC is Med praying that in the  
P of the writ petition, the

men Court may be pleased to stay all further proceedings, including any  
provision, flysuant to the notice Issued by the 1<sup>st</sup> Respondent, under 148 of the

Income Tax Act, 1961, dated 28.05.2020, bearing DIN and Notice No

(TRAVASTISAAS VEDRS- SY TOS 14) dt TF a), for the Assessment Year 2016 -

{F, pending disposal of WP. No.42gs of 2024, on the file of the High Court,

The petition coming on for hearing, upon perusing the Petition and the

affidavit filed in support thereof and the order of the High Court, dated  
WGP eOee ISAM VO BOA eed, OOP 20e6, US.OF S024, SOP 2084,  
89.08 2084 & 12.08. 2084 made herein and upon hearing [he arguments of Sr

AMA Siva Nartkevya, Advocate for the Petitioner and Ms. Iswarya, learned  
Junior Standing Counsel, representing Sr. Vithay K. Purina, learned Senior

Standing Counsel for Income Tax Department for the Respondents.

WRIT PETITION NO: 4340 OF 2028

Between

Rama Devi Nimmegadda, Wo Mural Srishna Nenragadda, aged about 73  
years, HG-7, 32, 32-1a-4/10, Raven Apartments, Royapall Macdhavarac Street,  
Moghalrajguram, Vilayawade, Andhra Pradesh - 520070,  
. Pattiangr

AND

The Income Tax Officer, Ward 2(1), Vithayawada, C R Building,  
Vithayawadea, Andhra Pradesh - 820002.

2. The Principal Chief Commissioner of Income Tax, AP and TS, 10<sup>th</sup>

Floor, O-Block, 1.T. Towers, 10.2.3, AC. Guards, Hyderabad-500004.

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S. The Assessment Unit, Income Tax Department, National Faceless  
Assessment Centre, Delhi, Ministry of Finance, Block No. 401, 2<sup>nd</sup>  
Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi 110003.

Respondents

Petition under Article 228 of the Constitution of India is filed praying that  
in the circumstances stated in the affidavit filed therewith, the High Court may

be pleased to issue writ, order or direction more particularly one in the nature of Writ of Mandamus, declaring the impugned order dated 19.04.2022 passed u/s (45A) of the Act vide DIN No. ITBA/AST/F 1880ne. ea 0427780590 } and the consequential notice u/s 148 of 19.04. 2022 vide DIN No. TTBAJAST/S46 (/s022- 23/108 27785801), for AY. 2049-16

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issued by the JAC (1<sup>st</sup> respondent) instead of FAO (2<sup>nd</sup> respondent), as valid, legal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural Justice;

IANO: 7 OF 2024:

Petition under Section 781 CrO is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay all further proceedings pursuant to the notice u/s 148 of 19.04.2022 of the Act vide ITSAVAST/S/148\_ 1/2022-SINOAS7TESGQ0A} Issued by the 1<sup>st</sup> Respondent (FAO) for AY, 2015-18 instead of 3<sup>rd</sup> respondent (FAO), pending disposal of WP.No.4340 of 2024 the file of the High Court.

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The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the earlier order of the High Court dated. 19.02 2004, 18.04 2024 02 OF 2024, 2.07 2024, SQ.07 2024, OB. 08 2028 & 12.08.2024 made herein and upon hearing the arguments of Shri AV ASive

Karthikeya, learned counsel representing Shri Qundu Manmahan, Advocate for

the Petitioner and Ms. Iswarya, learned Junior Standing Counsel, representing SL Vihay & Punna, learned Senior Standing Counsel for Income Tax

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Department for the Respondents.

WRIT PETITION NO: 4807 OF 2024

Hehveen:

ne.

Ramesh Mamillapalli, S/o. M. Nagabhushanam Aged about 69 years, RYod2-

{A QUES) Thursukammapiem, Ongole, Prakasam 523001, Andhra Pradesh

Patilnans

AND

1. Pre Union of India, Ministry of Finance Rep. by its Secretary, 158-8, North Block, New Delhi- 770 6

income Tax Officer, Ward 1, Q0

ts

naols, incorme Tax Office, Roshan Piara,

Ais Line, Rant Nagar, Ongole, Andhra Pradesh - 823004

3. The Brincigal Cornmmissioner of Incame Tax], income Tax Offices, Ral  
Kamal Comes, \_akshmipuram Main Ra, Ashok Nagar, Guntur,  
Andhra Pradesh - 622007

4, National Faceless Assessment Centre, Incorie Tax Denarimant,  
Ministry of Finanse, Govt..of India, New Delhi

Respandent's

Petition under Anicie 228 of the Constitution of India is fied praying that  
in the ciraumsiances stated in the affidavit Sled therewith, the High Court me

be pleased fa-

ciesue a Writ, Order or Direction more parhiculary, ane, in ihe nature of  
Wirt of Mandamus, declaring fhe action of the Reseandent No. Sin poses an  
Order dated OF 04.2022 uss. T48A(0) and Noties u/s. 148 dated 089.04 S022  
salting far the return of mcorne for AY. 2015-18 as dlegal, arbitrary, bad in law

and vindative of Anicies 14, 1S and 85 of the Constiutian of india,

re)

tA

i.Set aside the Order dated 07 06 2022 uss. (48A(c) and Notice issued  
by Respondent No.2 u/s. 148 of income Tax Act, 1881 dated 00.04 2002  
calling for the return of income of the Petitioner for AY. 2015-16 and any  
consequent proceedings as lacking In juriediction and.

iiSet aside and quash the pending assessment proceadings against  
the Petitioner for the AY, 2015-16 on grounds of lack of jurisdiction.

IANO: 1 OF 2024

Petition under Section {51 OPC is fled praying that in the  
circumelances stated in the affidavitii fled in support of ihe writ pelilion, the  
Nigh Court may be pisased to grant a stay on the Order dated G7.04 2082 uls.  
T48A(C} and Notice dated 08.02. 2022 u/s. 148 of the Income Tar Act, 1984  
for the ALY. 2075-16 and any consequent proceedings against the Petitioner  
herein pending disposal of Wri Petition No. 4907 of 2024, an the fle of the  
High Cour.

The petiion coming on for heering, upan perusing the Petition and the  
afidayvil fled in support thereof and the Order of the miGn f Gout, dated

027 02.2088, 30.04.2024, 02.07 2024, 12. 0F 20284, 20.07 20284, 05 08 2024 & 72.08.2064 made herein and upon hearing the argumenis of Sr\_P.Paven Kumar Rao Advocate for the Peltiorers and of Say VLAN! Kumar, Central Government Counsel for Respondent Now, Sr.VWuhay RK Punnea, Standing Counsel for Respondent Nos. 2 to 4,  
WRIT PETITION NO: 4997 OF 2024  
Between:

Ramesh Mamilapalll, S/o. M. Nagabhushanam Aged about 86 years, Ro. 42-T-194(F 3} Thumukammapiem, Ongale, Prakasarn 523001, Anchra Pradesh (PAN AGSPMZ0398)}

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an  
to

. Pethoner

AND

4. The Union of india, Ministry of Finance, Rep. by ds Secretary, 166-8, North Glock, New Desihp~ 170 004

inoome Tax Officer, Ward 1, Ongole, income Tax Office, Rashan Plaza,

bored

8" line, Ram Negar, Ongole, Andhra Pradesh - 825004

Lad

TRe -- Gammissionar of income Tax, Income Tax Of}ae, Ral Kamal Complex, Lakshmipuram Main Rd. Ashok Nagar, Guniuy, Andhra Pradesh - S22007

4. National Paceless Assessment Cenire, Incame Tax. Department,

Ps

Ministry of Finance, Govt of India, New Dethi

.. Respondents

ry.

Petition under Anicile 226 of the Coretitution of india is fled praying tha in the circumstances slated in the afidavil Ved therewith, ihe High Cau may bs pleased fo-

} issue a Writ Order or Direction more particularly, one, in the

oe:

nature of Writ of Mandamus, declaring the action of the Respondent No. 2 in passing an Order dated 20.03.2023 as illegal, arbitrary, bad in law and void.

of Articles 14, 19 and 32 of the Constitution of India

#} Set aside the Order dated 20.03.2023 (SAC) and Notice issued by Respondent No.2 u/s. 148 of Income Tax Act, 1964 dated 23.06.2023 calling for the return of income of the Petitioner

for AY. 2016-17 and any consequential proceedings @8 including m9

Nil} Set aside and quash the pending assessment proceedings against the Petitioner for the AY. 2016-17 on grounds of lack of

jurisdiction:

IA No: 1 OF 2024

Petition under Section 151 of CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to grant a stay on the Order dated 23.03.2023 (SAC) and Notice dated 23.03.2023 u/s. 148 of the Income Tax Act, 1964 for the AY. 2016-17 and any consequent proceedings against the Petitioner herein, pending disposal of W.P.No.4991 of 2024, on the file of the High Court,

The Petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court, dated 02.07.2024, of 02.07.2024, 12.07.2024, 19.07.2024 06.08.2024 & W.O. 102 made herein and upon hearing the arguments of Sri.P Pavan Kumar Rao, Advocate for the Petitioner, and of Sri Y.V. Anil Kumar, Central government Standing Counsel for the Respondent No.1 and of Sri Vilhay &

Surna, Standing Counsel for the Respondent Nos.2 to 4.

WRIT PETITION NO: 8482 OF 2024

Between:

Mr. Viayalakshmi Movva, W/o. Mr. Ramesh Babu, aged 75 years, Qec. Business, N.No 24A8-18-2, Ashok Nagar, Near KPDT High School, Eluru - 534 008, Andhra Pradesh  
Petitioner

AND

1. The Income Tax Officer Ward 1, Eluru, Income Tax Office, 23-B-4-G/4,

KR S Towers, R RK Pat, Cluny - 534 002, Andhra Pradesh

veoh

The Principal Commissioner of Income Tax -1, Hyderabad, IY Towers,

ee

W0-2-3, A.C, Guards, Masab Tank, Nyderabad - 500 004, Telangana.

samen Limit incomes Tax Deparimnen{!, National oAssessment

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Center, New Defi, Room No. 401, 2° Floor, E Ramo, Jawaharlal

Nehru Stedium, New Cedhi- 170 003,

\_ Respondents

Patitien under Article 225 of the Constitution of india is fled praying that  
in the circunetances stated in the affidavit Ned therewith, tes High Court may

si fo issue a Vint of Mancdarnius or any other appropriate Wirt, Order

Nes

a. fhe order oaased by the Taf Responder, ufos 148A(a) of the Income  
Tax Act 188%. deted 04¢.04¢ 2028. Searing DIN and Notices No.

ITBAVASTIF/148A/2022-29/1042501337(4), for the Assessment Year 2015 -

b. the notice issued by the {" Respondent, ws 148 of the Income Tax  
Act, YG, dated 044 S0 2e, bearing DIN and Natios

RAJASTISNAS V/s02S-S5/ 104250134804}, for fhe Asasssment Year

as arbitrary, Segal, bad m law, vo-ab-iniio, wolative of Ihe orinapies  
of natural justice apart from being vinietive of Ariicies 14, T0¢T ig) and 288 of  
the Cansiitution of India and Sec. 1484 of the income Tar Act, 188%, and

congequenty sel asiie the sare in the interests of justice.

iA NO: T0F 2024

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Petition under Section TS{1 af OPC is filed sraying that in the  
circumstances stated in the affidavit fied in support af ihe writ peliinn, Ine

High Court may be pleased to stay all further proceedings, including any

recovery, pursuant to the notice issued by the 1<sup>st</sup> Respondent, u/s 148 of the Income Tax Act, 1961, dated 04.04.2022, bearing DIN and No. 8ce No. JITEAVAST/SM48 1/2088-284 04285013461, for the Assessment Year

2015 ~ 19, pending disposal of WLP.No.8452 of 2024, on the file of the High Court

The petition coming on for hearing. upon perusing the Petition and the affidavit filed in support thereof and the Order of the High Court, D.O. 2024, 03.05.2024, 12.07, 2024, 29.07 2024 05.08 2024 & W208. 2024 made fresh and upon hearing the arguments of AVA Siva Kartkeya Advocate for the Petitioner, and of Sri Vihay

K. Punna S. Iyengar Counsel for the Respondents.

WRIT PETITION NO: 6304 OF 2024

Between:

Ms. Rukminamma Atla, Vo. Mr AV. Subba Reddy, aged 55 years,

Osc Business, Ryo.- Beside Note! Shobha, N.K. Road, Nandyal - 848 501, Andhra Pradesh

Petitioner's

AND

1. Assessment Link, income Tax Department, National e-Assessment Center, New Delhi, Room No- 407, 2 Floor, E-Ramp, Jawahar Lal Nehru Stadium, New Delhi - 110 003.

The Income Tax Officer, Ward 1. Nandyal, income Tax Office, 25/183,

ee

oorevee Nagar, Nandyal- 18 904, Andhra Pradesh

3. The Principal Commissioner of income Tax, Tirumati, income Tax Office, Near SBI Tlak Road Branch, K T Road, Tirupalli- 51780 Respondent's

Hon under Article 2286 of the Constitution of India is filed praying that

3

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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 Correction, directing, the Order passed by the 1<sup>st</sup> Respondent' u/s 148

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bearing DOIN. ITBAIAST/S SF /2020-84/ 108031 97 77), for the Assessment

Year 2018 - 19, as arbitrary, illegal, back in law. void-ab-initio, violative of the principles of natural justice apart from being violative of Articles 14(1) and 2585 of the Constitution of India and Sec. 1484 of the Income Tax Act

{S61 and consequently set aside the same in the interests of justice.

in NGr TOF S0e4

Petition under Section 119) CRC is filed praying that in the

circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay all further proceedings, including any recovery, pursuant to the Order passed by the 1st Respondent, u/s 147 read with Sec. 148 of the Income Tax Act, 1961, dated 31.03.2024, bearing DIN: ITBAVASTSS/147/2020- 349 06031577704), for the Assessment

Year 2018 <19, Pending disposal of WP 6304 of 2024, on the file of the High

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The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the earlier order of the High Court dated: S.008.2084 OF 2026, ITOF 2088, 26.07.204 S08 2064 & 12.06.2024 made herein and upon hearing the arguments of Shri A. Siva Kartikeya Advocate for the Petitioner and of Shri. V. V. K. Punna, Standing

Counsel for the Respondent Nos. 7 to 3.

WRIT PETITION NO: Gdof OF 2024

Bahween:

Ashlar Building Solutions (P) Pvt Ltd, Rep. by its Director, N. Lash Agrawal S/o. Ashok Agrawal, Aged about 31 years, R/o. 7-5-84/45 Flat No 301, Pine Wood Jasli Square Apartment, Seach Road, Pandurangapuram, Visakhapatnam, Andhra Pradesh - 530003.  
Petitioner  
AND

1, The Union of India, Rep. by its Secretary, Ministry of Finance, New  
Dein.

&. The Assistant Commissioner of Income Tax, Visakhainam,  
a. Ospuly Commissioner of Income Tay, Circle 2/4), Visakhasatinam,

4. Faceless Assessing Oficer, Natianal Faceless Assessment Centre,  
income Tax Department, New Oelhi.

#### Respondents

Pelion under Aricis 225 of the Constitution of india is fled praying that  
in the circumstances stated in the affidavit fled therewith, the High Court may  
be pleased to iesue a writ of Cerliorari ar any other appropriate Writ, order or  
direction, calling for records of the impugned Notice dated 23.03.2088 under  
section T484(5) for AY S016-17 and order dated 21.03.2023 passed under  
section 148ACd) passed by the Respondent Ne 7 for AY. 2018-17 and  
consequential Notice dated 37.03.2023, issued by he Resgoncdent No.1 under  
secton 148 of the Act far AY 2076-17 and declaring the Notice dated 29-03-  
2023 and the Grder and Noles, dated 31.08.2029 as egal, arbitrary and in  
stark violation of the provisions of the income Tax Act, 1981 and consequently  
quash/setaside the same .

IA NO: 2 OF 2024

Petition under Section T57 CPC is fled oraying thet in the  
circumstances stated in the affidaved fied in support of the writ petition, the

High Court may be pleased fo stay the operation of ( ) Notice dated Marohat  
2023 issued by the Respondent No. 1 under Section 148 of the Act for AY

2016-17, GH the impugned order dated March 31, 4023 passed under section

G

V48Ai0) passed by fhe Respandent Na i far AY. 2016-17 and the imougned

\$

Notice dated March SS, 2028 under section T45A(b) far AY 2075-17, sensing

ZB

dispasal of WP\_No. S424 of 2084, an the fle of fhe High Oo

The peffion coming on for hearing, upon perusing the Reltion and ih

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affidiawli fied in support thereof and the order of the Nigh Court order dated

{HOG 20848, TOS 2024, 03.05. 2084, 12.07.2024, 20.0F 2084 08.08 2024 &

{208 S024made hersin and upon hearing the arguments of Sr Shacufita

Jahan Noor Advocate for the Bettioner and SrViK0Yaghna Dutt, Depaul

od

Salintor General of India for Respondent No.7, Sr Vuhay K. Purnia, Standing

any &

Counsel for Respondent Nes. 2 to 4.

WRIT PETITION NO: 7306 OF 2024

Behwean:

Kelasani Ram Reddy, san of Obul Reddy, S8 years, House No.g-118  
Nuthumaian Street, Banegarmmalie Vilage and Mandal, Nanddyaal District ~  
Sisi2é, Andhra Pradesh

. Petitioner

AND

4. The Adcitional Cominissionar of incerne Tax, National Faceless/E-  
Assegement Centre, Delhi, income Tax Denariment, Delhi, 2°° Floor, E-

Ramp, dawaherlal Nehru Stadium, Oeihl- 1 1Q008

Ss. The Principal Chief Commissioner of income Tax, Nalonal E-  
Assessment Centre, Income Tax Department, Delhi, 2 Floor, E-Ramp,  
Jdawaharal Nehru Stadium, Osihk Ti0 003

&, The Central Board of Direct Taxes, Represenied by iis Chairman,

Denarimant of Revenue, Ministry of Finance, Govi. of india, North  
Block, New Deihino 004

4. Union of India, Rep. by the Secretary, Cepartrent of Revenues, Mint istry  
of Finance, Gavi. of India, North Block, New Delhi 10004  
Vhe Incorne-Tax Officer, Ward-], Nandyaal Town and District, AP

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.. Respondents

Fattion under Ariicie 228 of the Constitution of india is fled praying that  
in the circumstances stated in the affidavit filed therewith, the High Court may  
be pleased to issue a wri! order or direction more particularly one in the  
nature of Writ of Mandamus declaring the Proceedings of the 8° respondent  
vide DIN & Notice NoITBAYAST/S/148 1/2099-28/1042633842(1) dated 07-  
Q4-2022 given under Section 148 of the Income Tax Act 1981 and ihe  
consequential Assessrment Order dated 29-11-2025 in ON

No ITBAVAS TSM 47/2023. 241 0S8S02259/ 1) passed under Section 147 read

with Section 1448 of the Income Tax Act, 1881 (Act) are arbitrary, Negal, ultra Wires, against Principles of Natural Justis, violative of the certain provisions of the Income Tax Act, 1861 and Unconstitutional and consequently set aside

IANO: 1 OF 2024

Petition under Section 181 of CRO is Med praying that in the coumetances sigied in the afiidavi Med in sumport of the writ petifion, the High Court may be pleased fo stay the operation of the impugned Order vide Assesament Order dated 28-17-2023 In DIN No ITBAIAST/S/1472023-24/1 088S02 2590), pending disnosal of WUFLNG 7394 of 2084, the He of the High Court.

The Petition coming on for hearing, upon osrusing the Petition and the affidavit fied in support thereof and the order of the Nigh Court dated: 22.03.2024, 026.04. 2024, OF OS 20246, TS.07 2026, 29.07 2026 OF OB POSS

{2.08 2024made herein and upon hearing the arguments of SdT. Sreedhar

Advocate for the Petitioner, and of Sr Viihay K. Punne, Standing Counsel for the Respondent Nos i fo 3, & S. and of SHO AVANT Kumar, Standing Counsel for the Respondent Nod.

WRIT PETITION NO: 7604 OF 2024

Sahvean:

Poole Madhu Baku, S'a. Poole Sidcaiah, aged 4% years, Occ Business,

Ris, B26, Kotha Baraar, Riy Rodur- S16 707, Andhra Pradesh  
.. Petitioner!s

AND

4. Assessment Unit, income Tay Department, National e-Assessment Center, New Delhi, Roam No. 401, 2" Flor, E-Ramp, Jawaherial Nehru Stadium, New Dethi- 170 008,

&, The Income Tax Offtcer, Ward 1, Radaga, income Tax Office Cudagpah, Cuddapah - 579 001, Andhra Pradesh

3. The Prncinal Chief Cornmussionar of incame Tex, Andhra Pradesh and Telangana, Hyderabad, Room No. 982, 9° Floor, 'B' Black, 1. T Towers

S0

10-2-3, AC Guards, Myderabad - 900 004, Telangana

» Resnandenls

Petition under Article 228 of the Constitution of India is filed praying that in the circumstances stated in the affidavit Alad thaneunih, the High Court may be pleased to issue a Writ of Mandamus or any other appropriate Writ, Order or Creation, declaring, the Order passed by the 1<sup>st</sup> Respondent, u/s 147 now

in law Sec. 1448 of the Income Tax Act, 1961, dated 28.07.2024. bearing ON, ITRAVAST/SN 47 /2083-24/ 108022808007), for the Assessment Year 2015 - 16, as arbitrary, legal, bad in law, violative of the principles of natural justice apart from being violative of Articles 74, 1904 and 265 of the Constitution of India and Sec. 1464 of the Income Tax Act,

"081, and consequently set aside the same in the interests of justice.

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IANO: 1 OF 2024

Petition under Section 15) of CFC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay all further proceedings including any recovery, pursuant to the Order passed by the 1<sup>st</sup> Respondent, u/s 147 now Sec. 144 now Sec. 1448 of the Income Tax Act, 1961, dated 29.01.2024 bearing DIN. UBA/AST/SN47/2028- Sa 0802200801), for the Assessment Year 2015 -19, pending disposal of WP.No. 76984 of 2024, in the file of the High Court.

The Petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 28.05.2024, 12.07 2024, 29.07 2024 05.08.2024 & IS 008 5024 made herein

and upon hearing the arguments of SrA VA Siva Karikeya Advocate for the

Petitioner and Sn A. Radha Krishna, Standing Counsel for respondent nos. for

ba0

WRIT PETITION NO: 7698 OF 2024

Behwan:

Mr.Praveen Kumar Reddy Vankireddy, S/o. Mr. Vo. Venkata Swamy Reddy, aged 85 years, Occ Business, Rio. 2-350, Somety Colony Raed, Near Shaskar Mk Depot, Madanapalle, CAiioor- 817 325, Andhra Pradesh  
Fethionans

AND

1. Assessment Unit, Income Tax Department, National e-Assessment Center, New Osth, Room No 401, 2nd Floor, E-Ramp, Jawahar Lal Nehru Stadium, New Delhi - 110 003.

&6

income Tar Officer, Ward 1, Madanapalle, income Tax Office, 2-

Ne

289 18-15-9 OTM Road, Society Colony, Madanapalie, Andhra Fradesh

3. The oneal hief Commissioner of income Tax, Andhra Pradesh and  
Telangana, Nyderabad Roam No. 922, Oth Moor, 'Bb' Black, LT Towers,

1-3-9, AN Guards, hyderabad ~ 800 004, Telangana

Responcdent's

Petition under Ariicie f26 of the Consitution of incie is Med sraying that  
in the circumstances stated in the afiiavi {led therewith, the High Court may  
he pleased io issue a Writ of Mandamus or any other anprogriefe Wh, Order  
er Divaction, declaring thal fhe Asseasament Order passed by the 1%  
&7 ray Seo. T4468 rAv Sec. 144 of the Income Tax Act, 1991.

ted 12.02. 2024, bearing ENN. PPRAVAST SM 47/s023- 24/1 0808022444), for

e Assessment Year 2015-16, as arbitrary, legal, bad in law, vold-ab-iniio

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lustics, apart fromm being violative of

vinigtive of the principles of natural

Articles 14,1 ee and 285 of the Constitution of India and Sec 1484 of the

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IA NO: 7 OF 2084

Rettion under Section 15) CRC is Ned praying thet in the  
circumsiariogs stated in the affidavil Hed In suopart of fhe wri peftion, the  
High Court may be oleased fo stay al further proceedings, incluciating any

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renayvery, gursuant fo {he Assesanieant Order passed by the Respondent,  
ufs 147 raw Sec. 1448 rAv Sec. 144 of the Incarme  
12.02. 2024, bearing 0IN.. ITRBAYASTYSN 47/20 23-24 108080224111), §

Wt Pattion No F895 of S024.

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Agsasament Year 2075-16

on the fie of ihe High Cour.

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The petition coming on for hearing, upon perusing the Petition and the affidavit Med in support thereof the and the order of the Nigh Court dated: 02.04.2024, OF 05 2024 JOT 2084, 28.07.2084 o808 2024 & TOG 20s4ade hersin, upon heating the argurrienis of SAV A Siva

Kartikeya Advocate for the Petitioners, Sri Vijhay K Punna, Standing Causse!  
for Respondents,

WRIT PETITION NO: 7704 OF 2024

Selween:

omiChandana Damisetly, Wo. Mr. O.Bala Suresh Babu, aged 42 years,  
Gco Business, Rfo. No §, Palm County, Near HS. Oargea, Shaikpet,  
Hyderabed ~ 500 008, Telangana.

o. Paedtionceans

AND

i. Assessment Uni, income Tax Department, Income Tax Oepartment,  
National e-Assessment Canter, New Delhi, Roorn No.40t, 2" Floor, E-  
Ramp, Jawaharial Nehru Stadium, New Dell - 170 003

2. The income Tax Officer, Ward 1, Nelore, Income Tax Officer, 24-2438.

1 Floor, GT Road, Nellore - 534 601, Andhra Pradesh,

3. The Principal Gommisasioner of income Tax, Tirupati, more Tax

Office, RT. Road, Tirupati- 847 S04, Andhra Pradesh.

we. Respondents

Feition under Aricie 226 of the Constitution of India is fied praying thal  
in the circumstances steted in the affidavit fled therewith, the High Court may  
be gleased to issue a Wit of Mandamus or any other appropriate Writ, Order  
or Direction, declaring that the order passed by the (" Respondent, u/s 147  
ray Sec. 1448 of the Income Tax Act, 1961, dated 25.02 2024, bearing DIN  
and Notices No. ITBASAST/Sil147/2023-24/ 105 163 164904}, for the Assessment  
Year 2018-79 as arbitrary, Hegal, bad In law, void- ab-initio, violative of the

mrincinies of natural justice, apart fram being violative of Articies 14, 1801 Na}



and 388 of the Constitution of India and Sec 1484 of the Income Tax Act,  
and is consequently set aside in the interests of justice.

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IANO: 1 OF 2024

Petition under Section 183 of CPC is filed praying that in the  
circumstances stated in the affidavits filed in support of the writ petition, the  
High Court may be pleased to stay all further proceedings, including any  
discovery, pursuant to the order passed by the Hon'ble Respondent, vide 147 civil  
Sec. 1448 of the Income Tax Act, 1961, dated 28.08. 2024, bearing COHN and  
Noliog No. [TRAIAS/SM 4720232]

For and

Year 2018-19, sending disposal of WP No. 7 of 2024. on the merits of the

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The petition coming on for hearing. upon perusing the Felition and the affidavit filed in support thereof and the earlier orders of the High Court dated 2888 20% HS OF 8024 TAP Soe4 Baar ated OA ORS0ad & 1208. 2024made herein and upon hearing the arguments of SAV A Siva

oN

Xartikeya, SrA Radha Krishna Standing Counsel for resnandent nos. 7 fo 3.

WRIT PETITION NO: 7706 OF 2068

Sehvean:

Ms Nagamani Sequ, Wo. Mr. Sequ Venkateswara Rao, aged 8 years,  
See Buginees, Rio. 21-10/0-118, 3° ine, Srinagar Cofony, Satyanarayans

Puram, Vilayawada - 2007), Andhra Rradesh  
wo Pettitioner!s

AND

1. Assessment Unit, ncorme Tax Department, National a.Assesemeant  
Center, New Delhi, Room No 401, 2° Floor, E-Ramp, Jawaharlal Nehru  
Stadium, New Delhi. P19 G03.

é. The Assistant Commissioner of Income Tax, Central Circle -  
Vilayawada, Viiayawada -- Revenue Colony, Siddhartha Public School!  
Road, Mogalaraiaapurarm, Vilayawada, Andhra Pradesh - 533 404

S. The Director General of income Tax, (Investigation), Hyderabad 8°  
Floor, 'F' Block, Aayakar Bhavan, Basheerbagh, Hyderabad

«. Respondant/s

Petition under Ariicie 228 of the Constitution of India js filed praying that in the circumstances stated In the affidavit filed tharewth, the Migh Coun may be pleased fo issue a Writ of Mandamus or any other appropriate Writ, Oreler or Direction, declaring that the order passed by the 1° Reapondent, uve 147 riw Sec. 144 of the Income Tax Act, 1981, dated S08 2024 bearing DIN and Notice No lTTBAAST/S 4 47/2023- Sa/0825453812 for the Assessment Year 2076 - 17 as arbitrary, legal, barred by limifstion, bad in law, void-ab-initio, violative of the orinciples of natural justice, apart from being violative of Aricies 14. 7901 }g) and 285 of the Constitution of india and Sec 1484 of the inoame Tax Act, 1967, and to consequently sel aside the same in the intereats

of justice

IANO: TOF 2028

Metiion under Section 7S1 of CP0 is fled praying fhal in the

circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay all further proceedings, including any appeal, pursuant to the order passed by the 1st Respondent, u/s 147 read with Sec. 144 of the Income Tax Act, 1964, dated 13.03.2024, bearing DIN and Notice No. FTBAVAST/S/147/e025-24/70825598-7201), for the Assessment Year 2016-17, pending disposal of WPL No 7706 of 2024, on the file of the

High Court,

The petition coming on for hearing, upon perusing the Petition and the

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affidavit filed in support thereof and the earlier order  
S08 2084 G8. 08 S024 TAO Ae S90

orders of the High Court dated

WFe2024 = OS DR 208 &

{2.08.2024 made herein and upon hearing the arguments of Sr AAA Siva

may

Kartikeya and Sri A.Radha Krishna Standing Counsel for respondent nos.\* to

o

Between:

Satyavani Mitaka, W/o. Venkata Reddy, aged about 55 years, R/o. Flat No.805, Pavan Sun Rise, A block, Opp Hindu College, we canire, Anierayvathi Road, Guntur, Andhra Pradesh S22 008.

». Petitioner

AND

1. The Union of India, Represented by its Secretary (Revenue), Ministry of Finance, Department of Revenue North Block, New Delhi- TPTQ004

& The Principal Chief Commissioner of Income Tax, National E-

~

Income Tax Department, 06th Floor, &-

&

ire,

Ramo, Jawahar Lal Nehru Stadium, Delhi « 779 QOS

3. The Income Tax Officer, Ward-2C }, Guntur.

4 The Additional only Dep

Statistical Fanclesafi-Assessment Centres, Delhi, Income Tax

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Assistant Commissioner of Income Tax,

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Department, Dethi 2° Floor, E-Ramo, Jawaharlal Nehru Stadium,  
Death PT T0Q00S.

Assessment Link, incomes

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Tay Department Guntur

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Respondents

Petition under Anicis 228 of the Constitution of india praying That in ihe  
croumsiances sfated in ihe affidavit Ned therewith, the High Court may be

eisased to iague a wri, order or direction more particularly the one in the

nature of Pit of Mandamus

a) declaring ITBAIAST/F48A(SCNV2028- 33 1080204830 (1) dated  
£8.02. 025 under Section 148A ()) of the Income Tax Act, 1861 and the  
Order passed under Section 148A 1) bearing (TBAIAST/E 4840022.  
2d TOS08G55470) dated 16.03.2023 and the notice under Section 148 of the  
income Tax Act bearing ITBAVASTISN48 1/2082-20/1 0808680241) dated  
16.03.2029 issued by the @° Reapondent for FY 2016-17 as being arbitrary,

legal, urveesonable, in contravention of Section 1484 of the Income Tax Act  
apart fram being violative of the principles of natural justice and Article d4 of

the Canstitution of India and consequently set aside the same.

nideclaring Shaw Cause Notice bearing ITBA/AST/F/144(SCNy20e3-  
2408220294205} dated 08.03.2024 and passing the consequent order under  
Section 47 rws i144 read with section 1448 of the [TA bearing  
BAAS T/Si147/2023-24/ 106285063711) dated 98.09 2024 and Demand  
Notice bearing ITRAVAST/S/1S8/2023- Sd 828507041) dated 18.05.2024  
and Penaelly notice under Section 2/4 rw 277/o) of the TTA beanng

ITBAVPLNLUIS/2 75 Gc y2025-24/1 06285080111} dated 18.03.2024 issued by the  
\*"Respondent for the FLY. S076-2017 as being arbitrary, legal,  
unreasonable, in contravention of Section 148, {47 and Section 1448 of the  
income Tax Act anart fram being violative of the principles of natural justice  
and Article 14 of the Constitution of India and consequently set aside the  
&

EME.

IA NOs 1 OF 2024

Petition under Section 751 CPC is Med praying thef in the  
ciroomsiances stated in the grounds filed in support of the peliian, the Nigh  
Cour may be pleased fo stay the operation of the order under Seation 147

{44 read with seclinn 1446 of the ITA bearing ITRAVASTISA4ti208  
SY10SZ8h0sa7(1} dated 19.02.2023 and Demand Notice bearing

TRAVASTISH 1 SBS023-S4/TNGZ8S07 081} dated TRA.20e4 and Penalty  
notice ourder Section 2F4 nw 2FiNc} of the TA beanng

ITBAMPNLISO TIC Neya02d-24/1 0888506010) dated 18.08.2084 issued by

the S" Respondent and to direct the Respondents not to initials any coerave  
steps againet the Petitioner pursuant to Order bearing ITRAVAS TANT 4 f/2083

SAM OBSSSOASTA) dated (16.03.2023 and Demand Notice bearing  
PPTAVASTISH 4 SG/8023-24 5 DAZS 507 UAT) dated 18.08 2024 and fenally  
unde Section S74 mw SFiCiNe) of the TTA bearing  
TBAVPLNUS074 (1 Ne Vvede3- 347 082850001(1) dates IS UG.2084. pending

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WAVP S129 of 2024, an the Ne of the High Court

@ petiion coming on for hearing, upan perusing the Petition and the

affidavit fled in supmort thereof and the order of the High Court dated  
03.Gç 2024 TH0 Loss S07. 20k SLOT 2084 OS OR BOS &

rquirreanis of Mis. PYOQTHI

RATNA ANUMCLU Advocate for fhe Petfioner, Si JU MV Prasad, learned

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counsel for the respondent No.1 and Sri Vilhay & Punna,

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Senior Standing Counsel for income Tax Department for the respondent

WP NG: 8194 OF 2024:

Rehveen:

Wis. Braviriseti Pula Venkata BShargaw, (FAN: ARTRES9odl) Wo  
B.S.S.5. Srinivas, DNoy-S0-11, PRokala Var Steel, Gangananna Fel,  
Tenal, Gurtur-Ssce0), Andhra Pradesh, india

os Petitioner

AND

1. The income Tax Officer, (AO AN), Range-78) Ward), Tenali-52201.
2. The Principle Chief Commissioner of income Tax, AP and Telangana

State, Hyderabad.

has

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The Assessment Unit, National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Room No.401, 2<sup>nd</sup> Floor, E-Ramp, Jawahar Lal Nehru Stadium, Geithk 116 003.

4. Union of India, Rep by its Principal Secretary, Ministry of Finance, 3<sup>rd</sup> Floor, Jeevan Deep Building, Sansad Marg-New Delhi 110001.

1. Respondents

Petitioner under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be requested to issue any order or direction more particularly one in the nature of Writ of Mandamus or any other fit appropriate writ or order or direction declaring the Assessment Order of the 3<sup>rd</sup> respondent, for the assessment year 2018-19 with DIN No. [TBAVASTYSN47/2089-24/ 1060811788) dated 14.02.2024 (Annexure P-1) passed under Sec 147 RA of Sec 144 and 1446 of Income Tax

Act, 1961 with reference to the notice dated 04.02.2022 (Annexure F-S) issued

exh

U/s 148 of the Act by the 1<sup>st</sup> respondent, after following the procedure laid down Under clause (i) of Sec 1484 of the Income tax Act 1961 dated 04.02.2022 (Annexure P-3) was without granting sufficient time to file the objections and opportunity of personal hearing is contrary to section Sec 149 RA of Sec 1484 and Sec 1514 of the Income Tax act (herein after referred to as 'the Act) is without jurisdiction and also in violation of principles of natural justice, Hence,

the orders of the 3<sup>rd</sup> respondent is liable to be set aside.

IANO: 1 OF 2024

Petitioner under Section 7&7 of CPC is Med praying that in the circumstances stated in the affidavit Med in support of the writ petition, the High Court may be pleased to grant stay of all further proceedings, consequent to the Assessment Order of the 3<sup>rd</sup> respondent, for the assessment year 2015-16 with DIN No. FYSAMASTIG/T4ayisd23-

24/1 080911 18501) dated 14.02.2024 (Annexure P-1), pending disposal of WP 8134 of 084, in the file of the High Court,

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated

Q504d. 2084 W0650e4 T0F 2088 Zee esd 05 NER0 &

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42.28 2084made herein and upon hearing the arguments of SRERLAIN SIVA YARA PRASAD, Advocate for the Petitioner, and of Sd Vihay K Punne,

Senior Standing Counsel for income Tax Department for the respondent

gcari Meeniraj Government counsel for the

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WP NO: 8164 OF 2024:

Rehwaen:

Shyравaranu Hari Prasad, (PAN ARVPES459)) Sfo B.Narasimharan Aged

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about 80 Years D No. g5-3-88/98, Behind CSR Sarna College, Saniay Gandhi Colony, Gngole-G23 008. Andhra Pradesh, india.  
oo Pte  
AND

The Income Tax Officer, (AD GV), Range-79) Ware-1, Ongole-S23 004.

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s. The Frincinie Chief Convrissioner of Income Tax, AP AND Telangana

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tate, Hyderabad,

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The Assessment Uni, National Faceless Asseasmen! Canire, incame  
Tax Department, Ministry of Finance, Room No.404, 3° Floor, E-Rartp,  
Jawarharial Nehru Stadium, Dalhkt 10 003.

4. Union of India, Rep by fs Princinal Seeretary, Ministry of Finance, 3°  
Floor, deevan Deen Budding, Sansad Marg-New Deih- 110007.

. Respondents

Petition under Aricie 226 of the Constitution of india graying thal in the  
creumsiances stated in the affidavil fied fharawi in fhe High Coun may bes  
olaased fo Issue any order or direction more particularly one in the nature of

Wirt of Mandamus or any other annropriate writ or order or direction declaniig  
ihe Assessment Order of the 3° en for {he assessment year 2018-19  
wih DIN No. ITBAVAST/SA 47/2023 -2410S659C189 4) dated 27.09.2023  
(Annexure P-1} Passed under Sec 147 RAv Sec 144 and 144 of Income Tax  
Act, 1951 with reference to the notice issued Uis 148 of the Act by the 1°  
respondent di 09.06 2022 (Annexure P-2}, after following the Procedite ighy  
down Under clause in) of Sec 148A of the Income tax Act 1951 af. 08.64.9002  
(Annexure P-3) was without granting sufficient dme to file the objections and  
appartunity of personal hearing is contrary fo section Sec 149 (6) RAv See  
148A and Sec 151A of the Income Tax act (herein after referred to as the Act)

withoul jurisdiction, barred by limiation of ime and aise in violation of  
principles of natural justice. Henoe, the orders of the 3'° respondent is Hable to  
be sel aside.

IA NG: 1 OF 2024

Petition under Section (S67 CR0 is fled graying that in the  
oycumsianoss stated in the affidavit fled In support of the writ petition, the  
High Court may be pleased fo grant stay of all further proceedings,  
eonsequent io the Assessment Order of the 3° respondent, for the  
assessment year 207819 with ITBAVASTIOMA?7/e0egs-24/ 1050890188 1}  
dated 27 09.2089 (Annexure P-1}, pending disposal of WP No. 8184 of 2024,

on ihe le of the High Cour,

The petition coming on for hearing, upon perusing the Petition and the  
afidavii Hed in support thereof and ihe order of the High Gourt dates

02.08 2024, 18.06.2024 Ih.07 2024, 89.07 8024 GS.08 2024 &  
12.08 2024 made herein and upon hearing the arguments of Sri K ADL SIVA  
VARA PRASAD, Advocate for the Petitioner and of Sri Vilhay BK Punna,  
Standing Counsel for Respondent Nos. 1 to 3 and of Sri J. ULMY Prasad,  
Counsel for Respondent No.4:

spe  
FX

WP NO: 8266 OF 2024:

Sewer:

Sandred'i Mondaia Rao, So. G Sinhachalam, Mails, aged about (0 years,

Rio. 0. No F108, Simhachalam Main Road, Near Gavi Hospital,  
Simhachalam, Visakhapatnam, Andhra Pradesh  
oi Petitioner

AND

4. The Union of India, Represented by its Secretary Ministry of Finance,  
North Block, New Delhi- 170007

Agasamernt Unit, income Tax Department, National e-Assessment

BS

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Cents, Room No 401, 2 Floor, E-Room, Jawaharlal Nehru Stadium,

ry

, Sankara Watam Road,

. respondents

Petitioner invokes Article 238 of the Constitution of India is filed praying that

in the circumstances stated in the affidavit filed therewith, the High Court may  
be pleased to issue Writ, more particularly a Writ in the nature of  
MANDAMUS, declaring the impugned Assessment Order dt 29.02 2024  
issued by the 2 Respondent u/s of Sec 144 and Sec 144B of the Income  
Tax Act 1961 bearing DIN and an 147 Notice No ITBAVAST/GM4T 2023.  
SA T00IPO 115 D for the Assessment Year 2015-18 and all the consequential  
Penalty notices dt 29.02 2024 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)(d) and 265 of the Constitution of India and Sec 148A and  
Sec. 144B of the Income Tax Act 1961 and to consequently set aside the

same in the interests of justice:

IANO: 1 OF 2024:

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Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay all further proceedings if impugned Assessment Order dt. 29.02.2024 passed by the 2<sup>nd</sup> Respondent we 147 rw sec 144 nw Sec 1448 of the Income Tax Act 1984 dated 26.09.2024 bearing DIN and Notice No ITRAVASTYSN 47/2098. g4osi7orie 81} for the assessment Year 2015-16 and all the consequential Penalty notices dt. 29.02.2024, pending disposal of WP No. 8268 of 2024. on the Ne of the High Court,

a

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated 03.04.2024. 8.082024, IS.07 2028 28.07 2084 OF HE 20ss & 12.08. 2024 made herein and upon hearing the arguments of Sr. Vadrevu.S.Krishna Kanth, Advocate for the Petitioner and Sri AU MV. Prasad learned Central Government Counsel for the Respondent No.} and Sri Vilhay K.Punna, learned Senior Standing Counsel for Income Tax Department for the Respondent Nos. & 3

WP NO: 8274 OF 2024:

Between:

Saiya Narayanamunhy Kaki, So. Prasad Rao Kaki, Aged about 36, Rie.

Cooperative Bank Road, Kamavaranukota, West Godavari District Andhra Pradesh 524449

Petitioner

AND

1. The National Faceless Assessment Center, Income-tax Department, New Delhi, India  
2. Income Tax Officer, Ward 4, Eluru, Andhra Pradesh  
3. The Assessment Unit, Income Tax Department, Ministry of Finance, Government of India  
Respondents

Petitioner under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be \_ to Issue a writ, order or direction more particularly in the nature of a

{ of mandamus declaring order under Section 148(4) dated 04.12.2022 notice dated 04-12-2022 u/s. 148 bearing DIN FTBALAST/S/148 1/2082-2a OASaP TPS) and the consequent Reassessment order dated 7.12.2022 bearing DIN [TRIAST/SMS 7/202 3-24 1082370881] as being void,

Hegel, arbitrary, without jurisdiction, violation of Article 14 of the Constitution of India NO. 7 OF 2024

Petition under Section 153 CRC is filed praying that in the

circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay all further proceedings including collection of tax pursuant to the Reassessment order dated 11-00-2024 bearing DIN

TIRAVAS TAS 147/202 3-S4 5 DOSS FOSS TIT), pending disposal of WR.No. 8274 of

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated OF. 046 2084, 18.06.2024 TSOP 2084 207 2084 ORS S024 & i208 20e8 made herein and upon hearing the arguments of Sr Nage Deepak Advocate for the Petitioner and of Sri Virey Rumer Funne, Standing

Counsel for Respondents,

WP NO: 8267 OF 2024:  
Sehveen:

Purnachandra Rao Quogirala, S/o. Pandu Ranga. 0, Aged about 82, A/a. 2-F204, Mucunuru, Vayyuns Mandal, Krishna District, Andhra Pradesh « 52782)

a Petitioner

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AND

1. The National Faceless Assessment Center, Income Tax Department, New Delhi, India

é. income Tax Officer, Ward 1, Guclivada, Andhra Pradesh

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The Assessment Unit, Income Tax Department Ministry of Finances, Government of India

Respondents

Petition under Article 228 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a writ, order or direction more particularly in the nature of a writ of mandamus declaring order under Section 148A(c) dated 08-11-2023 bearing DIN ITGAVAST/FM48A/2022. 231042586988), the subsequent 06.04. 2022 u/s. 148 bearing [IN ITBA/AST/SM48 Leoge-head 1042558 1490] and the consequent Reassessment order dated 05.05.2024 bearing DIN ITSAVAST/S/147/2023-24/ 108208587201 as being void, legal,

arbitrary, without jurisdiction, violate of Article 14 of the Constitution of India notice dated

and consequently set aside the same:

IA NG: T0F 2024:

Petition under Section 151 CP0 is filed graying inat in the  
oyocumsiances stated in tie affidayd fled in support of the wrht sefition, the

Nigh Court may be pleased fo slay all further proceedings including collection  
of fax pursuant to the Reassessment order dated 09-02-2024 bear

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STEAASTYS/147/2083-24) 1 OGS08S5H7 201), pending disposal of WP No.8281 of  
aged. an the fis of fie High Court

The petition coming on for hearing, upon perusing fhe Petition and te

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'haren?' and the order of the High Court dated  
ag00a seed, 19.08.2086 18.07 2084, 28.07 2024 05.08 2024 &  
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42.08. 8024¢made hersin and upon hearing the argurrienis of Si M Naga  
Deeper, Acvecate for the Petitioner and Sr Viay Kamer Punna,

cungel for fhe Rasoandeants:

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WP NO: 8282 OF £024:  
Sehvean:

3arga Eswar Kona, S/o. Surya Narayana Kona, aged about 39 years, Rig  
0.Ne 2-64/2, Thodangimandaiar, Nommanapalie Vilage, East Godavari  
Cistrict, Andhra Pradesh.

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AND

1. The National Faceless Assessment Canter, Incame-tax Deparimen|,

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New Ceili, india

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Assistant Commissinner of Income Tax, Circle 1, Rekinada

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The Assessment Unit, income Tax Department 4, Mindtey of Minanes,  
Savernment of india

». Respondents

Roe Tae ed

Paiifion uncer Article 225 of the Constitution of india grayng thal in the

circumstances stated in the affidavit fled therewith, the High Court may be

gleased fo issue a writ, ander or direction more pericularly in the nelure of a  
Wit of Mandamus declaring the order under Section 1484(0) dated £9-D0-  
2023 bearing DIN ITEAVAST/FMASAIZ082-25/ (05 TSS49G507}, the consequent

nefice deafed 29.03.2023 u/s. 148 beating OWN IYREAVAS TS N48 Vie02e-

3/105 15866194 ljangd the cansequant Reassasament order dated 2202-

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2024 bearing ITBAVAST/SN47/2022-DIN 24106394 27690), as being void,  
Hegal, arbitrary, without jurisdiction, violate of Aricle 14 of the Constity

we.

Hort of  
india and consequently set aside the same:

IA NO: 7 OF 2024:

Petition under Section 151 CPC jis filed praying that im the  
circumstances stated In the affidavit fled in support of the writ pelition, the  
Nigh Court may be pleased to stay all further proceedings including collection  
of tax pursuant fo the Reassessment order dated 22-03.0004 besring DIN  
ITBAIAST/S/147/20283-24,1 08321 9789( 1), pending disposal of WP.No 8282 of  
2024, on the file of the High Court.

The petition coming on for hearing, upon perusi img fhe Petition and the  
afidavil fled in support thereof and the order of fhe High Court date  
04.04.2024, IR.062084, IS.0F 2086, 22.07 2084 05.08. 2084 Az  
12.08.2024made herein and upon hearing the arguments of Sri M.Naga  
Deepak, Advocate for the Petitioner and Sri Viibbay K.Punna, fearned Senior

standing Counsel for Income Tax for the Respondents:

WP NO: 8283 OF 2024:

Sebetween:

Kondala Rao Kotapali, S'o. Aged about Rio. 1-98, Near Andhra Bank

Yeleswaram, East Godavari District, Andhra Pradesh 853429

« Petionar

AND

1. The National Faceless Assessment Center, Income-tax Departrrtent,  
New Delhi, india

é. income Tax Offer, Ward 1, Turn, Andhra Pradesh

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3. The Asseasarnent Lind, incarne Tax Department, Ministry of Finances,  
avernment of india

. Respondents

Petition under Article 228 of the Conatitulion of India is fled praying that

iy the olrouretances stated in the affidavit fled therewith, ihe High Court may

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Ate,

be pleased to issue a wril, order or direction more pariicwiarly in the oatus  
a writ of mandarnus declaring order under Section 148Aid} dated 01-04-2022  
bearing DIN ITBAVAST/IFMABA2022- 2o0dsati4ei()), the consequent  
notice defad 01.04.9072 u/s. 148 bearing DIN ITRAVASTIGN48-1/2082-  
Soi Osee Pay Cjand the co ee jan{ Reassesament arder dated 10-03-2044  
bearing CHN ITBAIASTISN47/2023-24/1 0829929771) as Being void, egal.  
arbitrary, without jurisdiction, vinlate of Article {4 of the Constitution of India

mid consequently set aside fhe Same:

Pettio; under Section 757 CRC is fied grayng Inet im the

circumstances stated in the affidavit fied in support of the writ pefition. ihe

; Court may be pleased to stay all further proceedings including collection  
of fax pursuant to the Reassessment order dated 10-03-2024 bearing DIN  
ITRASAS TSA T9020 3- 2a T0BZ3 8257 711), pending diapasal of WP\_Na S285 of

024, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated 04.08.2024 &

12.08.2024 made herein and upon hearing the arguments of Sr M Nagesh

S

Csevak, Advocate for the Petitioner and Sri Vignesh Kumar Reddy, Standing  
counsel for the Respondents,

WP NO: 8294 OF 2024

and

Between:

Ganga Eswar Kona. S/o. Surya Narayana Kona, Aged about 36 years, R/o.  
O.No.2-64/2. Thadangimandalam, Komma snapale Village, East Godavari  
District Andhra Pradesh.

. Petitioner

AND

1. The National Faceless Assessment Center, income-tax Department,  
New Delhi, India

2. Assistant Commissioner of Income Tax, Circle 1, Rekinada

Sat

The Assessment Unit, Income Tax Department Ministry of Finance,  
Government of India

. Respondents

Petition under Article 226 of the Constitution of India is filed praying that  
in the circumstances stated in the affidavit filed therewith, the High Court may  
be pleased to issue a writ, order or direction more particularly in the nature of  
a writ of mandamus declaring the order under Section 14SA(c) dated 30.03.23  
bearing DIN ITBAVAS TFD 48A/2022-23/ 105168907801) the consequent notice  
dated SONR-2023 u/s. 148 bearing DIN: ITBAVAST/SA4d8 Wea2e-  
2s TOS 1585537 and the consequent Reassessment order dated 23-16-2024  
bearing DIN ITBAIASTIS47/2020-24/1083259005(1), as being void, illegal,  
arbitrary, without jurisdiction, violative of Articles 14 of the

Constitution of India

and consequently set aside the same:



IA NO: 1 OF 2026:

Petition under Section 781 OPC is filed praying that in the  
nourishments stated in the affidavit filed in support of the writ petition, the  
High Court may be pleased to stay all further proceedings including collectio

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of fax pursuant to the Reassessment! order dated 23/09-2024 bearing DIN

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Negal, arbitrary, without jurisdiction, violate of Article 44 of the Consiitution of india and consequently set aside the Same,

IA NO: 1 OF 2024:

Fetifion under Section 151 CPC is fled praying that in the

circumstances stated in the affidavit fled in Support of the writ petition, the High Court may be pleased to stay all further proceedings including collection of tax pursuant to the Reassessment order dated 04-03-2004 pearing DIN PPEAVAST/S4147/2023-24/ 10818240284), pend ng disposal of WIP.No.8295 of 2024, on the file of the High Court.

The petition corning on for hearing, upon perusing the Petition and the afidavii fled In support thereof and the order of the High Court dated noua TS. 068. 2084, OF e024, BE.0F Sed 08.08 2024 &

2.08. 20g4made herein and upon hearing the arguments of SH M.Naga Deepak, Advocate for the Petitioner and Sri Vilay Kumar Punna, learned

Senior Counsel for Income Tax for the Respondents:

WP NO: 8287 OF 2024:

Between:

gy

Sambasivarao Pasupuletl, S/o. Nagul Meera Pasuouwelt, Aged about 43 years S10, Nekkallu (Past), Thuliurm (Md), Guntur District, Andhra Pradesh - 823 2a6

.\_ Patitioner

AND

1. The National Faceless Assessment Center, Incame-tax Oenariment, New Delhi, India

2. income Tax Officer, Ward 2(7}, Guntur, Andhra Pradesh

3. The Assessment Unit, income Tax Denartment Mini istry of Finance, Government of India

. Respondents

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Pafition under Adinie 236 of the Constitution of india is Hed sraying that

in the circumstances stated in the affidavil fled therewith, the Mi oh Court may

be pleased to issue a writ, order or direction more varticulr arly In the nature of

= weit of mandamus declaring order under Section 140A(c) dated 07-04-2022 beating QIN [TRAVASTIFA48A/8028- 230420484004), ihe consequent

movies dated 09-04-2022 us. 148 bearing DIN PRAVASTISNAS. VN208e> 24 NAQS7TS0Taihand the cansequent Reassessment oer dated 21.08-2094

bearing DIN ITBAIAS nSiarRegea-d HSB00dQ902( Pas being void, egal

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arbitrary, without jurisdiction, violate of Article 14 of the Constitution 6  
and consequently set aside the same,  
IA NO: 1 OF 2024

Petitioner under Section 80C CPC is filed praying that in the

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facts stated in the affidavit filed in support of the writ petition, the

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High Court may be pleased to stay all further proceedings including collection  
of tax pursuant to the Reassessment order dated 28-08-2024 bearing DIN  
PTR/IAS TIS 1a F10023-34/ 108054 3020}, pending in

2024, on the file of the High Court.

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posals of WP\_LNG B2 of

The petition coming on for hearing, upon perusing the Petition and the  
affidavit filed in support thereof and the order of the High Court dated  
04.08.2024 19.08.2024, 18.07.2024, 29.07.2024 OS. 2024 8  
72.08. 2024 made herein and upon hearing the arguments of Sh. M. Naga  
Deepak, Advocate for the Petitioner and Sh. V. Gay Kumar Panna, Standing

Counsel for the Respondents,

WRIT PETITION NO: 8372 OF 2024

Raehwean

Ais Nagasuri Anand Babu, (PAN AAZPN4308F) S/o Chinna Venkaiahwaru

0.No.07-1-408, 2<sup>nd</sup> Cross Road, Bhagyanagar 3<sup>rd</sup> Lane, Ongole-825004,

Andhra Pradesh, India.

oo  
tnd

Petitioner  
AND

1. The Income Tax Officer, (AQ AV), Range-7S) Ward-1, Ongole-8235004.  
= The Principle Chief Commissioner of Income Tax, AP and Telangana  
State, Hyderabad.

The Assessment Unit, National Faceless Assessment Centre, Income

cen

Tax Department, Ministry of Finance. Room No. 202, 2<sup>nd</sup> Floor, E-Ramp,  
Jawahar Lal Nehru Stadium, Othi-110 and 3.

4. Union of India, Rep by its Principal Secretary, Ministry of Finance,  
Minister, Jeevan Deep Building, Sansad Marg-New Delhi-7 710001.

KH

Mis Rurapati Subba Rao and Co, Chartered Accountants, Gag Lane to  
Gayatri Mandy and Tata Gold Plus, Mangamoor Road, Ongole-533  
06.

...respondents

Petition under Article 226 of the Constitution of India is filed praying that  
in the circumstances stated in the affidavit filed therewith, the High Court may  
be pleased to issue any order or direction more particularly and in the nature  
of Writ of Mandamus or any other appropriate writ or order or direction  
declaring the Assessment Order of the 3<sup>rd</sup> respondent, for the assessment  
year 2010-17 with DIN No. WBAVAST/SA47 2023 -SA058985553 dated  
22.12.2023 (Annexure P-1) Passed under Sec 147 RA of Sec 144 and 148 of  
Income Tax Act, 1961 with reference to the notice issued under Sec 148 of the  
Act by the 1<sup>st</sup> respondent dt 24.03.2023 (Annexure P. 2), after following the  
procedure laid down under clause (d) of Sec 148A of the Income Tax Act 1961  
dt. 25.03.2023 (Annexure P-3) was without granting sufficient time to file the  
objections and opportunity of personal hearing is contrary to section 149  
(b) of RA of Sec 148A and Sec 148 of the Income Tax Act (herein after referred  
to as the Act) is without jurisdiction, barred by limitation of time and also in  
violation of principles of natural justice. Hence, the orders of the 3<sup>rd</sup>

respondent is liable to be set aside,

For  
the

IA No: OF 2024

Settled under Section 91 of CPD is filed praying that in the  
circumstances stated in the affidavit filed in support of the writ petition, the  
High Court may be pleased to grant stay of all further proceedings,  
consequent to the Assessment Order of the 3<sup>rd</sup> respondent, for the assessment  
year 2015-17 with DIN No. ITBAIASTIS N47 /2023-24 1 058588908 (1) dated

3

\$3 12.2083 (Annexure P-1}, pending disposal of the Writ Petition No. Saye af  
2004. ar the file of tee High Gourk

The Pelifien corning on for hearing, upon perusing the Pelion and the  
affidavit fled in support thereof and the earlier order of the High Court dated  
Ci deagied OF OS. 20848, 1s OF 2024, G07 2024 08.08.2024 &

43.08 3084mede herein and upon hearing the arguments of Srik.Adi Siva

Vara Prasad Advocate for the Petitioner, and of Sn Viibay K.Runne, Sanding

"aunsel for the Respondent Nos.) to 3, and of Depuly Solicitor General of

india, for the Respandent No.4.

WP NO: 8827 OF 2024:

Sehveen:

Kondaia Rao Kotapatl, S'o. Lakshmi Narayana. K, Aged about 45, Ro. 1-38,

Neer Andhra Bank, Yeleswaram, East Godavari District, Andhra Pradesh

SdG420

. Pettianar

AND

i. The National Faneless Assessment Canter, inonme-tax Depariment,

New Delhi, india

2 {neome Tay CNfieer, Ward 1, Tun, Andhra Pradesh

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. The Assessment Unit, income Tax Department Ministry of Finance,

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Sovernent of india

\_ Respondents

Petition under Artictc 226 of the Constitution of india is fled praying that

nm the circumstances stated in the affidavit fled therewith, Ihe High Court may  
be pleased to issue a wril, order or direction more particularly in the nature of  
a writ of rmandamus declaring order under Section 148A(q) dated 24-03-2028  
bearing DIN ITBAVAST/F/T48A/2022-23/10512446804(1), the consequent  
notice dated 24.05.2025 u/s. 148 bearing CNN ITBAYAST/S448\_ /e028-

asOSi247 7221} and the consequent Reassessment order daied 05-08-2024 bearing DIN [TBAVAST/G/M 4? /2023-24/1 0620792881) as being vexed, egal, arbitrary, without lurisdiction, violate of Article 14 of the Constitution of india and consequently sel aside the same:

IA NO: TOF 2024:

Sac

Patiion under Section 797 CPC is Red praying thal in the circumstances stated 9 the affidavit fled in support of ihe wri peltion, the High Court may be sleased fo stay all further proceedings including collection of fax pursuant to the Reassessment order dated 06-00-2084 bearing DIN PTRBAIASTIS/ 14 7/28023-24/ 106207 92864), pending disposal of WIP.No. 8527 af 2024, on the file of the High Court.

The petiitian coming on for hearing, upon perusing the Petition and the afidavil Hed in support thersof and the order of the High Court arder dated 16.04.2024. 21.06.2084 8 S07 2084, 28.07 2024 0508 2084 & 12.08. 2024made herein and upon hearing the arguments of Sa M Naga Deepak, Advocate for tha Petitioner and Sn VWhay K.-Punna, Senior Slancing Counsel for ihe Respondents:

WRIT PETITION NO: 8649 OF 2054

Baiiwean:

Sri Venkata Kutumba Rao Kovelamudi, Sfo K-Madhusudhana Raa Age 49 years, Oco Business PAN ARWPEKYSS0K SUA-8-78/0 Flat No. 119 Srirag

g

Bulding, Funtine Road, Teachers Colony, Viayawace, Krishna - S2d008,

2

AndhraFradesh, india.

. Pettitioner

1. The Income Tex Officer, Ward 207) Viayawada, 0.8. Building, 1° Floor Arnmex, MS. Road, Viayaweda, Andhra Pradesh- -800004.

&. The Princioal Chief Commissioner of Incarne Tax, AP and Telangana, iY Towers Meseab Tank, Hycderabad-800004,

The Assessment Und, Income Tax Departmen! National Faceless

Dae

Assessment Centres, Delhi, Ministry of Finanse, Room No. 407, 3

Floor, Ramp, Jawahar Lal Nehru Stadium, Delhi. 10003.

. 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 a writ, order or direction, more particularly one in the nature of Writ of Mandamus, declaring the Assessment Order dt. 30.01.2024 passed

by the 3<sup>rd</sup> Respondent u/s 147 read with 148 of the Income-tax Act for AY. 2018-19

as void vide DIN No. ITAVAS TSI 47 /2024-25/ 1 CGOS8SS 5. which is passed as a consequence of the order passed vide T45Aig) dt. 04.02.2024 vide DIN No

BIE: &

STEM ABA OLS Sa TOAS8 7 T4787) and the revenue u/s T48

708 2082 vide ON No TBAVASTISA48aleogs- 2TOKS8 1 084 14),

issued by the JAQ(U(" Respondent) Instead of FAO(Grd Respondent), as void,

illegal, and contrary to the provisions of Income-tax Act and contrary to the

IA. NO OF 2024

3]

Petition under Section 141 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to grant stay of all further proceedings pursuant to the Assessment Order dt." Respondent u/s 147 30.01.2024 passed by the rw.s 144 read with 148 of the Income-tax Act for AY. 2018-19 vide DIN No. NBAVAST/SM47 2023-24 108028585101}, Pending disposal of WP aB49 of

2024, on the file of the High Court.

The Petition coming on for hearing, upon perusing the Petition and the affidavits filed in support thereof and the orders of the High Court dated 16.04.2024 27.06.2024, TSF 2084 085. 08.2084 & 12.08 2024 made Nherain, are upon hearing the arguments of SRI VENKATRAM REDDY MANTUR Advocate for the Petitioner, and of SRI VNAY KUMAR PUNNA, Standing Counsel for the Respondent Nos.7 to 3,

4,

WP NO: 9006 OF 2034

Between:

Nagalapati Swarno Kurner, S/o. N Nagabhushanam, aged about 38 years,



Rio, 20/15-1 NP Strat, Jammalamadugu, Radapa Distinct - 516434.  
Fatitioner  
AND

1. The Union of India, Represented by its Secretary (Revenue),  
Ministry of Finance, Department of Revenue, Norih Block, New Delhi  
~ F70004

¢. The Principal Chief Commissioner of Income Tax, National f-  
Assessment Centre, Income Tax Department, Delhi, 2°° Floor, E-  
Ramp, Jawaharlal Nehru Stadium, Dell) - 170 003

3. The Income Tax Officer, Ward-1, Proddutur.

4, The Additional/VoynyDeputwiAssistant Commissioner of income Tax,  
National Faceless/E-Asseessment Centre, Delhi, Incarme Tax

a

Department, Deihi, 2°S Floor, E-Ramp, Jawaharlal Nehru Stadia  
Delhi. i 1008.  
\_ Agasament Unit, income Tax Oenariment.

in

Respondents

ation under Article 225 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, order or direction more particularly the one in the

in the name of the Mandamus --

A} declaring DIN and Notice No. TISA (AST & MaSACS) 0024-22  
MOT (S487 (7) dated 21.03.2022 under Section 746405) of the [Income Tax  
We? CTPA and ON and Notice No. ITRBA JAST FP MASA f8022-  
eof TOSG8S3H58) dated 17.04.2028 under Section 1484 id) of the ITA and  
Notice bearing DYN & Notice No. ITRBAYASTYSM 48 1/2022-23/ 104280282  
dated 11.04.2028 Issued by the 8<sup>th</sup> Respondent for FY 2017-18 (A ₹ 2018-19)  
as being arbitrary, illegal, unreasonable, in contravention of Section 1484 of  
the Income Tax Act apart from being violative of the principles of natural  
justice and Article 74 of the Constitution of India and consequently set aside

in the name of;

8} declaring Show Cause Notice bearing DIN & Notice No. ITBA JAST

RP RASA DSCNYS02 TSE OST TISd87 (1) dated 27.05.2022 under Section  
T4845) of the Income Tax Act, TROT UTA) and OIN and Notice No. IPRA JAST

IP NASA 02223) T04S883898) dated 11.04.2022 under Section 1484 fd) of  
the FPA and Notice bearing DYN and Notice No. (TSA AAST SS M48 1 e228

AES SBSS83 F(T} dated 11.04 2028 passing the consequent order under Section 147 read with section 144 of the ITA bearing (PRA JAST IS Ay BOSS- Be AOSLOGSNSS OT) dated 06.05.2024 Impugned Assessment

Order") and Penalty notice under Section 274 read with Section 200A of the IT

Act, Section 274 read with Section 274.4 of the IT Act and Section 274 read with Section 271B of the IT Act, and consequently set aside the same.  
IA NO: 1 OF 2024

Petition under Section 181 CPC is filed praying that in the

circumstances stated in the grounds filed in support of the petition, the High Court may be pleased to stay the operation of the order under Section 147 read with section 144 of the ITA bearing DIN No. (TBA JAST US MAP (2023-24 /0BZ089938 (1) dated 06.03.2024 Impugned Assessment Order") and Penalty notice under Section 274 of the IT Act, Section 274 read with Section 271A of the IT Act and Section 274 read with Section 271B of the

IT Act, issued by the Respondent and direct the Respondents not to initiate any coercive steps against the Petitioner, sending disposal of W/P No. 5008 of 2024, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated 06.04.2024, 18.08.2024, 18.07.2024, 08.08.2024 & 12.08.2024 made herein and upon hearing the arguments of Sr Challe Gunaranjan, Advocate for the Petitioners, Sr Jugudi VK. Yagna Dutt, Deputy Director General for respondent No.1 and of Sri Vilhay K Punna, learned Senior Standing Counsel for Income Tax Department for the respondent Nos. 2 to 5

WP.NO: 5083 OF 2024

Between:

Hyma Rao Chandra, S/o. Chandra Venkatramaiah, aged about 58 years,  
R/o.4-017 Nandigama, Nandigama Adda Road, Sattenapalli, Guntur - 522 408  
Petitioner

AND

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2fi(iie} of the ITA dated 23.09.2024 passed by the 4° Respondent as  
arbitrary, Wlegal, one withoul power or jurisdiction and contrary fo the ae.  
Assessirient of Income Escaping Assessment Scheme, 2022 apart fram being  
vidiative of the fundamental rights guaranteed fo me under Ariicles 14, 18 and

2} of the Constitution of India and consequently set aside the same.

IA NOs OF 2024

Petiion under Section 157 OPC praying that in the circumstances  
stated in the affidavit fled in support of the pefition, the High Court may he  
pleased te stay the operation af Notice hearing  
ITBATAS TIFT ABAISCNYV2082-23/7 080040545/1) dated 33.02 2025 under  
section 148A (5) of the Income Tax Act, 1957 CITA") and passing thes  
consequent order under Section 48 Aid) of the [ETA bearing  
TBAVASTFA48AR 082-25 1051 1222044) dated 22.08.2023 and Nokce  
under Section 746 of the [TA bearing ITBATAS T/S4& V/Se2-  
eof TOS 14485281) dated 38.03.2023 and the consequent assesament arder  
bearing (TBAVAST/Si147/2023-24/ 108382853001) dated 22.03.2024 and  
demand notice under Section T58 bearing PP BALAS TS S6/2023-  
24/1083226802(1} dated 22.09.2084 passed by the 4° Respondent and the  
penalty nolicas bearing TRAIPNLIGIS 7 TC Nbye2023-S4/ T0682 533080} dated  
25. 03.20t4 iasued ofS. 2/4 ray S. SY TCT Nb) of the ITA and Penally Notice  
bearing [TBAVPNUSS 2) 1B 2023-24) 1 08385305811) 23.08.2084 under Section  
24 raw S27 TF of the (TA ard Penalty Notice pearing ITRBAIPNLISie ?  
(TMeV2029-24/ 1083226567) under Section 274 nw S. 27 1( Tio) of the ITA  
dated 25.03.2024 passed by the 4° Respondent and direct the Respondents  
not io mitiale any coercive steps against the Petitioner, pending disposal of

WIP 9083 of 2024. an the fle of the High Court.

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The cetifion coming on for hearing, upon osrusing the Petfion and ihe affidavitit fled in sugnort thereat and the order of the High Court dated ee. 068. 2024, 99.08.2088, TE.07 80248, S807 S024 0B 0S. 2024 &

2.08. s024:riade herein and upon hearing the arqumenis of Sri Jyothi Raine

Ny

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Anumaiu Advocate for the Psitioner and of SriVenne Hemanth Kummer

atral Government Counsel for the Resooandent No.1, Sn Vihay A Runna, teamed Senior Standing Counsel for income Tax Department for the

Respandent Nos. to 5:

ee

WE NO: S128 OF 2024:

eeinane ans

Between:

Vertbarnna Qorra Kanunwil, S/o late Rame Ras, Age 78-1-1 Gandhinuram 3,

Danavaipel, Ralahmandry, EG District 5331703, Andhra Pradesh india.

.. Petitioner

AND

1. The Union of india, Rep by iis Secrefary, Finance Ministry of Finance, North Block, New Oeihp ) 70004

The National Faceless Assessment Canter, income Tax Department,

hy

yodn

3. Assessment Unit, income Tax Department, National e-assessmen Center, New Delhi, Reorn No.404, 2°" floor, E-Ramn, Jawaharlal Nehru Stadium, New delhi T1008,

» Mespondiants

Patition under Aricie 228 of the Constitution of India is fled praying that

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stated in the affidavit filed therewith, the High Court may

be

be pleased to issue a writ, order or direction more particularly in the nature of

to

a Writ of Mandamus declaring the reassessment order Ls 147 RAy 1448  
e-03-20e8 bearing DIN ITRAVIAS TAA 4 F/2089- 84/1082 FOR OROT) as

with

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being void and arbitrary without jurisdiction violate of Article 44 of the

Constitution of India and consequently set aside the same:

IA NO: 1 OF 2024:

Petition under Section 151 CPC is filed praying that in the  
circumstances stated in the affidavit filed in support of the writ petition, the  
High Court may be pleased to stay all further proceedings including recovery  
in pursuant to the order W/s 147 RAy 144B dated 16-03-2024 bearing DIN  
ITBIAIS TSH 47/2023-24/1082784990(1), pending disposal of WP No. 0128 of

2024, on the file of the High Court,

The petition coming on for hearing, upon perusing the Petition and the Affidavit filed in support thereof and the order of the High Court dated 23.06.2024, TSOG.2084 IS.07 2084. 20.07 2094 S08 20s4 & 12.08 2024 made herein and upon hearing the arguments of Sri Venkata Narayana Rao Vedula, Advocates for the Petitioner and Deputy Solicitor General for the Respondent No.1 and Sri Vihay K Punna, Standing Counsel

for the Respondent nos.2 & 3:

WP NO: 9298 OF 3024

Between:

Sri Venu Gopal Atluru, Rio. H.No S98-8/10-104, Flat No.3, Orchids, Behind Tulsi Hotel, Manuthi Co-operative Colony, Vileyawada- 520 008, Andhra Pradesh

.. Petitioner

AND

1. The Income Tax Officer, Ward-219, Vileyawada, Andhra Pradesh,  
2. The Union of India, rep. by its Principal Secretary, Government of India, Ministry of Finance, Floor, Jeevan Deep Building, Sansad Marg, New Delhi 110004

Respondents

Batter under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue Writ of Mandamus or any other appropriate Writ or Order or Direction declaring the assessment order dated 08.04.2024 for Assessment Year 2012-13 as null and void, violative of the principles of natural justice and contrary to the provisions of the Act 18687 without jurisdiction, and

\*s

consequently set-aside/quash the assessment order dated 28.02.2024,

LA No. OF 2024

Petitioner under Section (81 GRC is filed praying that in the

circumstances stated in the affidavit filed in

[4]

support of the writ petition, the High Court may be pleased to order stay of collection of the tax demand dated 28.02.2024 for the Assessment Year 2012-

S of 2084 and the dis

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of the High Court.

The gefition coming on for Rearing, upan perusing the Petition and the affidavit ed in support thereof and the order of the High Court order dated (2.07 2024 made in LANG.1 OF 2024 and order dated So.0/ 2024

ose ones & WE.08 2024 made herein upon hearing the arguments of SRUC SANIJEEVA RAG Advocate for the Petitioner, and Sr Vubay K. Punna,

Senior Standing Counsel for the Respondent No.) and the Deputy Solicitor --

WRIT PETITION NO: 8476 OF 2028

Behen:

Srikaret Srinivasa Rao, H.No42-2/1-208A, Flat No, 4, Divya Residency, Devi Nagar 3<sup>rd</sup> Lane, Near Rarnalayam, Vilayawada- 520009, Andhra Pradesh.

oo Petitioner

AND

The Assessment Unit, Income-tax Department, National Faceless a-

woo,

Assessment Centre, Room No. 401, E-Ramp. Jawaharlal Nehru Stadium, New Sehi 114 003,



. TAs Deputy Commissioner of Income-tax, Circle 101}, Vilayawada, ©. R.

Pod

Bulging, Floor, Annexe, M.G. Road, Vilayawacde Andhra Pradesh - 820  
002.

Union of india, rep by fis Principal Secretary Government of Indie

tpd

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Ministry of Finance, 3° Floor Jeevan Deep Building, Sansad Marg, New  
Behe T TG 007,

\_ Respondents

Petition under Anicie 226 of the Constiitution of India preying thet in the

croumstances stated In the affidavi fled therewith, the High Court may be  
Higased to iasue Writ of Mandamus or any other appropriate Writ or Order or  
Direction declaring the assessment order dated 19.03.2024 for Assessment  
Year 2076-17 as null and void, being contrary fo the provisions of the Act,  
1967 end violative of the principles of natural justice, passed withoul  
jurisdiction, and consequently setaside/quash the assessment order and

consequential demand notice dated 19.03.2084:

LA NO: 1 OF 2024

Fatiion under Section 157 ORC praying that in the crcumsiances  
staled in the affidavit fled In support of {he petifion, the High Court may be  
eased to order stay of collection of the tax demand raised in the assessiient  
wde demand notice di. 19.00.2024 for the Assessment Year 2016-17 under  
ihe Act, 1967: pending disposal of WP No.0476 of 2024, on the file of the High

Court,

bee:

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The pefition coring oan for hearing, upon perusing fhe Peliion and the  
afidavii fled in support thereof and the Order of the Nigh Court, dated  
ef OF BOSS OSS 2084, SLOT 208d OS.08 2084 & TS 08 S0edmnade herain  
and upon Aearing the arqumenis of SrC Sanjeeva Rao, Advacate for the

Satifioner and of Sri Punne Viev Rumar, Standing Counsel for Respondent

Nos, 1 & 2 and of Oenufy Solicitor General for Respondent No.3,

WRIT PETITION NO: S81 Ff OF 2024

Rahwean:

Sramhaereddy Animalia, Go Ani Redey Rfo 3-165, Runchana@pall Villages,

s

Yadepalk, Gurus 922501

Fattioner

AND

{. The Union of Incia, Represented by fis Secretary (Revenue),  
Ministry of Finanoes, Deparirrrrent of Revenue, North Block, New Deihs  
~ TFN

2. The Principal Commissioner of Income Tax, Visyawada

3. The Income Tax OMcer, Ward-201), Guntur

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f4.

Adiional/Uoiny Deputy Assisltant Commissioner af income Tax,  
National Faosiess/r--Assessment Canin, Delhi, Income Tax

Denmarment, Delhi, °° Floor, E-Ramp, Jawaharlal Nehru Stadium,

§ The Asseserment Uni, {income Tax Denartrent, Guntur.

Respondents

Patition ander Anicle 826 of the Constitution of incie is fled praying that  
in the circumstances stated in the affidavit Hled therewith, the High Court may

be pleased! fo issue a wril, order ar direction more particularly the one in the

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mature of Writ of Mandarnus declaring shaw cause nofice under Section  
f the TTA bearing ITRAVAST/F T4868 SCN V206 1-22 GS STO TONG}

ra

Gated 22.09. 2022 and passing of order under Section 14SA(d} hearing  
NBAIAS TP 48A2082-23/1 04265007211) dated 07.04.2082 and issuing  
nolce under Seotion 148 of the ITA bearing DIN & Notice No.  
NBAIASTISA48 V2082-24/1042674818 (4) dated 09.04.2022 by the rd

Respondent for re-opening of the assessment for AY DOIB-19 and the consequent impugned assessment order bearing ITBAVAST/SN47/2083-Sd 08304839011) dated 20.04.2084 under Section 147 read with Section 1448 of the ITA and the consequent demand notice under Section 158 of ITA hearing TBAVAST/S/156/2023-34/ 108304643 1(1) dated 20.03.2024 and the penalty notice under Section 274 read with Section 27SAC1 Nd) of the ITA bearing BAVPNUS/278AC Na) FLIZ023-24/4 08G048978()) dated 20.03.2024 passed by the 5<sup>o</sup> Respondent as arbitrary, illegal, one without power of jurisdiction and contrary to the e-Assessment of Income Escaping Assessment Scheme, 2022 apart from being violative of the fundamental rights guaranteed to the petitioner under Articles 14, 19 and 31 of the

Constitution of India and consequently set aside the same,

IA NO: 1 OF 2024

Petition under Section 761 CP0 is filed praying [that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay the operation of the show cause notice under Section 145A(b) of the ITA bearing [TRAYAST/F4GAISCNY202 t-2a TOS {Stilo} dated 22.03.2022 and passing of order under Section 148A(i) bearing [TBAVAST/FMS8A/2088-3/ 104263907201) dated 04.04.2088 and issuing notice under Section 148 of the ITA bearing DIN & Notice No. {TBAVASTISM48\_1/2022-20/1042674818 dated 08.04.2022 by the 3<sup>o</sup> Respondent for re-opening of the assessment for AY 2078-19 and the consequent impugned assessment order bearing [TRATASTISN A208 24) 10820883900) dated 03.03.2024 under Section 147 read with Section 1448 of the ITA and the consequent demand notice under Section 146 of ITA bearing TBAVAST/S/156/2023-24/ 108304849101) dated 20.03.2084 penalty

&

notices under Section 274 read with Section 2PRAC( Na) of the ITA bearing ITBAJPNLISIEP SAC Na) FLSS02 3 2408208598760), dated 20.09.2084

passed by the 5<sup>o</sup> Respondent, pending disposal of WE No. Q847 of 2084, on the file of the High Court.

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The petition coming on for hearing, upon perusing the petition and the

affidavit filed in support thereof and the order of the High Court dated 28.04.2088 18.08.2088 16 OF 20e4 08.08.2024 & TES 2osamade harain and upon hearing the arguments of Sri Jyothi Ratna Anumolu Advocate for the Petitioner and So Wiley K.Punna, learned Senior Standing Counsel for Income Tax Department for the respondents.

WRIT PETITION NO: S687 OF 2024

Between:

Sr Srinivasa Reddy Manukonda, Sia. Sri Rati Raddy Manukandsa, aged about  
S4 years, Oonupation Business, Flat No. 104, Sn Sai Ganapathi Residency  
rd lume, Old Patiabhiouram, Guntur - 522006. Rep. Oy fis san and GRA  
Holder, Sn Manukornda Sandsep Raddy, So. Manukonda Srinivasa Reddy  
Petivioner  
AND

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Assessment Unk, Netanal Faceless Asseasmant Cantre, Incorne Tax

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Departirient Ministry of

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Finance, Roam No. 404, 2° Floor, E-Ramp.

fawahenal Nehru Stadium, Osihe 170 003.

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Respondents

Petition under Article 228 of the Constitution of India is filed praying that  
by the circumstances stated in the affidavit filed herewith, the High Court may

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be pleased to pass an order or direction, especially one in the nature of WRIT  
OF MANDAMUS holding that the order passed by respondent u/s. 14) reg.  
144 r.w.s 1446 of the Act, dt. 16.02.2024 with DIN No ITBAIAST/S47/2024-  
e4/ T00T 252907 (4) for the Ay. 2076-17, as arbitrary, legal, bad in law, void ab

initio, apart from being violative of provisions of section 145A and section 149  
of the Act and also contrary to the circular issued by CBDT and provisions of  
section 145A of the Act, and consequently set aside the order passed by {sf  
Respondent u/s. 147 r.w.s. 144 r.w.s 1448 of the Act, dt. 16.06.2024 with GIN  
No HTBAVAST/SMN47/2023-24/1061292957(1) for the Ay. 2016- and all

consequential proceedings pursuant thereto,

IA NO: 7 OF 2024

Petition under Section 1681 CPC is filed praying that in the  
circumstances stated in the affidavit filed in support of the writ petition, the  
High Court may be pleased to stay all further proceedings, including any  
recovery, pursuant to the order passed by the 1 Respondent u/s. 147 r.w.s.  
144 r.w.s 1445 of the Act dt. 16.02.2024 with DIN No HTBAVAST/Si147/2023-  
2A TOS 123898700) for the order and pass such, pending disposal of  
WP No. 9057 of 2024, in the file of the High Court.

The petition coming on for hearing, upon perusing the petition and the  
affidavit filed in support thereof and the order of the High Court dated  
20.06.2024, 19.08.2024, 18.07.2024 05.08.2024 & 12.08.2024 made herein  
and upon hearing the arguments of Shri AV Raghuram Advocate for the  
Petitioner and Sri Vihay K. Punne, learned Senior Standing Counsel!

income Tax Department for the respondents.

WRIT PETITION NO: 8713 OF 2024

Boehween:

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mreeve infratech Promois Lirdied, Ren. By Managing Director, Ground  
V¥

Floor, Swethavahane Residency, Sector - 1 MVE Colony, Visakhapatnam -

Poatitionerar

AND

Ne Assistant Commiasioner of income Tax, DCTTAACH, Circle-

sp, income Tax Offes, infingy Towers, Sankaramatam Road,

all

ae

Visakhapatnam, Andhra Pradesh, 530078.

PA

The RCIT-1, Visakhapatnam, Aayakar Bhawan, Dabsgardens,

Vishekhainam-So0080

3. The Assassment Oni, incanie Tax Department, National Facsiess

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Assessment Centre, Delhi, Minisiry of Finance, Raorn No. 407, 2°  
Floor, E-Ramo, Jawaharlal Nehru Stadium, Deihi- 110003,

Rasnoncants

Petition under Article 226 of the Constitution of Indie is fled praying that

ss stated in the affidawl Ned Inerevath, the High Court may

be pisased fo issue a writ, order ar direction, more particularly one in ihe

nature of Writ of Mandamus, declaring the Assessment Order dt. 19.03.2018

passed by the 3<sup>rd</sup> respondent u/s 147 p.w.s 144/1448 of the Income-tax Act for AY. 2016-20 vide DIN No. ITBASAST/S/147/2023-24/ 108301 802501), consequent to the order passed u/s T48AG dt. 20.03.2023 vide DIN

No ITBASAST/IFAAB/IS02S- SAN OSTSQ8 1 2FiT and the notice u/s 148 dt. 28.03.2023, vide DIN No. ITRBAAST/SNAS T802e-23/1 08188 78260) 5

sued by the JAQU<sup>®</sup> respondent) Instead of FACNS<sup>™</sup> respondent), as well,

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legal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural Justice.

IA NO: 1 OF 2024

Petition under Section 781 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay all further proceedings pursuant to the Assessment Order dt. 18.03.2024 passed by the 3<sup>rd</sup> respondent u/s 147 p.w.s 144/1448 of the Income-tax Act for AY. 2019-20 vide DIN No. ITRBAAST/ISA 4 7/2023-24/ 1085301 80851), pending disposal of WP No. 0715 of 2024, in the file of the High Court.

The petition came on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated 26.04.2024 & 19.06.2024, 19.07.2024 05.08.2024 & 12.08.2024 made herein

and upon hearing the arguments of Sri Dundu Manmohan Advocate for the Petitioner and Sri Vibay K. Punna, learned Senior Standing Counsel for

Income Tax Department for the respondents.

WP NO: 526 OF 2024:

Selwyn:

Shri Narayana Meda, S/o. Sri Rama Chandra Rao Meda, aged about 47 years, Occupation Business, 45-01-17, Eluru Road, Gundala, Vijayawada - 520004, Petitioner

AND

1. Assessment Unit, National Tax Assessment Centre, Income Tax Department, Ministry of Finance Room No. 401, 2<sup>nd</sup> Floor, E-Ramp, Jawahar Lal Nehru Stadium, Delhi- 110 003.

4a

é. The Income Tax Officer, Ward - 263), c/o R. Bulelins, 1<sup>st</sup> Floor, Annex, M.G. Road, Vijayawada - 520002.

Respondents

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LANs

Petition under Article 228 of the Constitution of India is filed praying that  
in the circumstances stated in the affidavit filed therewith, the High Court may  
of W

be pleased to pass an order or direction, especially one in the nature of WRIT  
OF MANDAMUS holding that the order passed by the Respondent u/s. 147

sw

rule 144B of the Act, dated 02.04.2024 with DIN No ITBAIAS TOS 27 /2023-

res

S4/T06 1 S8h034i 1) for the Ay. 2015-17, as arbitrary, illegal, bad in law, void ab

initio, amount being violative of provisions of section 148A section 149 of  
the Act and also contrary to the circular Issued by CRDT and provisions of  
section 151A of the Act, and consequently set aside the order passed by the  
Respondent u/s. 147 raise 144B of the Act dated 02.04.2024 with DIN No

TTEAVAS TSN AF 2085-246/ 10818858330) for the Ay. 2015-17 and all

in NO: TOP 2024

Petition under Section 194 CPC is filed praying that in the  
circumstances stated in the grounds filed in support of the petition, the High

do stay all further proceedings, including any recovery,

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surauant to the order os passed by the (Respondent us. (47 rus 1448 of the Act, 8.02.08 2084 with DIN Nat TBAIAST/GY 147 /2023-24/ 1068 1885834 7) for

ganccding disposal of WP Of es of f024, on the file of the Nigh

Gout,

The petition coming oan for hearing, upan perusing the Petition and the affidawit Med in support thereof anc the order of the High Court dated S804 2034 19.08. 2024, (8.07 2024 008. 08. 2024 & 12.08. 2084made herein

ae wean 04 eh Be

and upon hearing hie arguments of SRI AV RAGHU RAM, Advocate for the

ae

Petitioner, and of Sa \inay K. Punna, Senior Standing Counsel for Income Tax Qepariment far the respondents:

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WRIT PETITION NO: 9782 OF 2024

Between:

Mr. Suresh Moddu, S/o. Mr. Baddika Venkate Subbaiah. aged 37 years, Goc: Private Employee, R/o. Nelaturu Village, Muthukuru Mandal. Nellore . 524 344, Andhra Pradesh,

. Patiioner

AND

}. Assessment init, Income Tax Department, National e-Assessment Center, New Delhi, Roam No. 401, 2° Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi - 110 003.

é. The income Tax Officer, Ward 1, Nellore, Income Tax Office, 24-9.438, {\* Floor, GT Road, Nellore - 524 001, Andhra Pradesh

3. The Frncipal Chief Cormmissioner of Income Tax, Andhra Pradesh and Telangana, Hyderabad Room No- 922, 9° Floor, B Block, LT. Towers ikd-G, AG Guards, Hyderabad - 500 004. Telangana.

Respondents

Petition under Ariicie 226 of the Canstiution of India is fled praying that ances Stated in the affidavil Aled therewith, the Nigh Courl may

pow.

in the circumsl

be pleased to issue a Writ of Mandamus or any other appropriate Writ, Order or Direction, declaring that the order passed by the 1<sup>st</sup> Respondent, u/s 147 of Sec. 1448 of the "Income Tax Act, 1961, dated 07.09.2024, bearing DIN and Notice No. ITBIAST/SM47/2023-24/1082 155954), for the Assessment Year 2025 -16, as arbitrary, illegal, bad in law, void-ab-initio, violative of the principles of natural justice, apart from being violative of Articles 14, 14(1) and 205 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:

IA Nos TOF 2024

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Petition under Section 797 CPC is filed praying that in the

circumstances stated in the affidavit filed in support of the writ petition, the

High Court may be pleased to stay all further proceedings, including any recovery, pursuant to the order passed by the 1<sup>st</sup> Respondent, u/s 147 of

Sec. 1448 of the Income Tax Act, 1961, dated 07.09.2024, bearing DIN and

Notice No. ITBIAST/SM47/2023-24/1082 155954), for the Assessment Year

2025-26 - (8, pending disposal of WP No 07 of 2024, on the file of the High Court,

The petition coming on for hearing, upon perusing the Petition and the

affidavit filed in support thereof and the Order of the High Court dated

07.09.2024 To.09.2024, SGOT 2024 OSS 2024 & TS 008 S0edmacde hearsin

Petitioner and Sri Vihay . Punna, standing Counsel for the Respondents.

WRIT PETITION NO: S794 OF 2024

Sehyan:

Roddagunta Navya, Ove. Mr D.alendra Rrasad, aged 38 years, Ove:Business, Rio. 68.1.4, Dandu Road, Tinsnala Nagar, Hindusur- 075 204, Andhra Pradesh

. Petitioner

AND

1. Assessment Link, Income Tax Department, National e-Assessment Center, New Delhi, Room No. 401, 2<sup>nd</sup> Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi - 770 000

2. The Income Tax Officer, Ward ~ 4, Hindupur, Income Tax Office, Railway Station Road, Hindusur, Hindupur- 575 207, Andhra Pradesh.

4. The Principal Commissioner of Income Tax, Tirupati, 1<sup>st</sup> Floor, Aayaker Bhavan, KT Road, Tirupati- 517 501, Andhra Pradesh.

» ReSHINdeants

Pettion under Articie S28 of the Constitution of Indie is Aled praying thal  
in the chrcumstances stafed in the afidavl fled therewith, the High Court may

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be pleased fo issue a Writ of Mandamus or ai ny ather appropriate Wnt, Order  
or Direction, declaring the order passed by the 1 " Respondent us 147 rAv  
Sec. 1445 of the Income Tax Act, 1967, dated 07.03.2004. bearin Wg DIN,

BAIS TISA47/2023-24/1061 863198), for the Assessment Year 2018 - 19  
as arbitrary, legal, bad in law, vold-ab-initia, violative of the onriciolas of

natural justice apart from being viclative of Articles 14, 19cl\ig) and 265 of the  
Constiulion of India and Sec. 148A of the income Tax Act, V6, and  
consequently sel aside the same:

IANO: 1 OF 2024:

Fetiion under Section 181 CPC is filled praying that in the  
crumstances stated in the affidavit filed in support of the writ petition, the  
sich Gourl may be pleased to sfay all further proceedings. including  
anypursuant to the notice issued by the 1° Respondent, ws 147 nw Sec.  
i445 oof the Income Tax Aci 1981. dated 01.03 2004, bearing  
CIN ITBAVAS TIS 47/2023-24/ 1081883198), for the Assessment Year 2018  
~ 19, pending disposal of WP No.7 af 2084, on the fle of the High Court,

The petition coming on for hearing, upon perusing the Petition and the  
affidavil fled in support thereof and the Order of the High Court, dated  
26.04, 2024, 12.07 2024, 29.07 2024 08.08.2084 & 12.08 2024made herein  
and upon hearing the arquments of Sri AVA Siva Kartikeya, Advocate for the  
Petitioner and Sn Vihay K. Punna, Standing Counsel! for the Respondents.

WRIT PETITION NO: S787 OF 2024

Setween:

Mis RVR Marine Products Lindied, 28-8-S, Komarada Road, Ralusurud!,

DBhiravaram - 444 202, West Godavar District, Andhra Pracash. Represented  
by fs Director, Mr. Tella Ravibabu, S/o Mr. Tella Ghupathi Rac.  
PP StHaner

need,  
neat

AND

1. The Desuty Cammissioner of Incame Tax, Cirche 4,

Raighmahendravaram, Aayakar Bhavan, Veerabhadrapuram

Rajahmundry ~ 533 105, Andhra Pradesh.

on

re Poincinal Comenisaicner of Income Tax -1, Visakhapatnam 2"

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Floor, Aayabar Bhavan, Dabea Gardens, Visakhanairiam - 530 020,  
Andhra Pradesh.

. Respondents

Petition under Article 226 of the Constiution of Incia is Ned praying that

in fhe roumestances stated in the affidawi Ned herewith, the High Gourt may

be pleased fo issue a Writ of Mandamus or any other appropriate Wort, Order

oy Direction, declaring

&. the order passed by the T° Respondent, u/s 14SAid)) of the  
imame Tax Act 7981, dated 23.03.2024, beering DIN and  
Notice No. THALAS TIF A 48 A202 3-847 OBS 23889800), for the  
Assessment Year 2080-2

b. the notices issued by the 1" Resmondent, u's 148 of the Income

AP 086 S264 86804 \$, for the

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Tax Amt, 1961, dated 23.03.2024, beanng  
3-2

as arbitrary, Hlegal, bad in lew, vold-ab-iniie, violative of the orinciples of  
riatureal justiog, apart from being Wolative of Aricles 4 190 lg) and 286 af ihe  
Conetiitution of india & Sec 148A of the Incamme Tay Act, 1961:

IANO: 7 OF 2024:

Satition under Section 751 CRC is fed sraying theft © the

meet

High Court may be pleased to stay all further proceedings, including any recovery, pursuant to the notice issued by the 1st Respondent, u/s 148 of the Income Tax Act, 1961, dated 23.02.2024, bearing DIN and Notice No. ITBAIAS T/S/148\_1/2023-24/1088844558/1, for the Assessment Year 2020 ~ 21, pending disposal of WP.No. 747 of 2024, on the file of the High Court.

The petition coming on for hearing. Upon perusing the Petition and the affidavit filed in support thereof and the Order of the High Court, dated 20.04.2024, 12.07.2024, 29.07.2024, 05.08.2024 & 12.08.2024 made herein and upon hearing the arguments of Sri A.V. A Siva Karikeya, Advocate for the Petitioner and Sri Vilhay K. Punna, Standing Counsel for the Respondents.

WRIT PETITION NO: 8801 OF 2024

Between:

Mr. Mutyalarao Vasaria, S/o. Mr. Vasarla Mutya Aged 59 years,  
Own Business, Rio. 9-7-25, Gandhi Nagar, Bhimavaram - 534 204, Andhra Pradesh.

Petitioner

AND

1. Assessment Unit, Income Tax Department, National Assessment Center, New Delhi, Room No. 401, 2<sup>nd</sup> Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi - 110 003. |

2. The Income Tax Officer, Ward -1, Shimavaram Income Tax Office, J P Road, Sivaraopel, Bhimavaram - 534 201, Andhra Pradesh.

3. The Principal Chief Commissioner of Income Tax, Andhra Pradesh and Telangana, Hyderabad, Room No. 929, 9<sup>th</sup> Floor, 'BR' Block, IT Towers, J0-2-2, AG. Guards, Hyderabad - 500 004, Telangana.

Respondents

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Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit therewith, the High Court may be pleased to issue a Writ of Mandamus or any other appropriate Writ, Order or Direction, declaring the order passed by the 1<sup>st</sup> Respondent, u/s 148 of the Income Tax Act, 1961, dated 23.02.2024, bearing DIN and Notice No. FTRAVAST/SA AT 2023-24/ 108252 788R 1), for the Assessment Year 2020 ~ 21.

Year 2016-17, as arivirary, egal, bad mm jaw, voic-ab-initia, viniative  
THH{, and consequently sef aside ihe same in the inferesis of justice:

fA NO: TOP 2088:

Patiion under Section (8) CRC is Med oraying that in the

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ciroumatances stated in the afidawi fled in supmert of he writ petition, the  
High Court may be oleased to stay all further proceedings, including any  
recovery, Pursuant fo the order paased by the 1° Respondent, us (47 rAv  
Sec. 1448 of the Income Tax Act, 1861 deted 13.24 20s4 bearing DIN anc  
Nofice No ITBAIAS TS 14 78023-2454 08eS2 7 885C }, for the Assasarnent Year  
S016-17, pending dispasal of WP No 080) of 2024, on the file of the High

Court,

The petition coming on far Rearing, upon perusing the Pelion and the  
affidavit fled in support thereof and the Order of the High Court, dated  
26. OC 2066, THOY 2DSS, 20.0) 2088 00 08 2024 & Te. 08 S0edmade herein  
and upan hearing the arguments of Sn AV A Siva Kartikeya, Advocate for the  
Pettitioner and Sr Vilbay K. Puna, Standing Gounse! for the Respondents.

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WRIT PETITION NO: 8803 DF 2024

Between:

Tis

Sit. Prameela Pasumarthi, Wo Mr. P Narasimha Rae, aged 62 years, Gee:  
House Wile, D. No, 6-44, Pentalavarigudern Vilage, Vatsaval Mandal, NTR  
District ~ \$21 402, Andhra Pradesh,

PETITIONERS

AND

}. Assessment Unit, Income Tax Department. National e-Assessment  
Center, New Delhi, Roorn No: 407, 2° Finor, E- ~Ramp, Jawaharial  
Nehru Stadium, New Delhi - 170 003.  
2. The Deputy Commissioner of Income Tax - Oircle 141}, Wiayawada, C R  
Sullding, ist Ficor Annex, MG Road, Viayawada - 820 00¢, Andhra  
Pradesh.

tSa

The Principal Chief Cammissioner of Income Tax, Andhra Pradesh and

Telangana, Hyderabad Room No: 922, 9 Floor, BBlock, 1. T. Towers,

10-2-3, AC Guards, Hyderabad - 800 004. Telangana.

RESPONDENTS

Petitioner under Article 226 of the Constitution of India is filed 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 the Order passed by the 1st Respondent, u/s 147 and Sec. 44 and Sec. 1448 of the Income Tax Act, 1961, dated 26.02.2024, bearing DIN: ITBAIASTISA47/2023-24 1061522179), for the Assessment Year 2015 -17, as arbitrary. Illegal, barred by limitation, bad in law, void-ab-initio, violative of the principles of natural justice, apart from being violative of Articles 14, 14(1)(b) and 285 of the Constitution of India & Sec 148A of the Income Tax Act, 1967, and consequently set aside the same in the Interests of justice.

IA NO: 1 OF 2024

Petitioner under Section 15(1) CRC is filed praying that in the circumstances stated in the grounds filed in support of the writ petition, the High Court may be pleased to stay all further proceedings, including any

at

recovery, pursuant to the Order passed by the 1st Respondent, u/s 147 and Sec. 144 and Sec. 448 of the Income Tax Act, 1961, dated 26.02.2024, bearing DIN: IPBAVAS TSN 47 /2023-24/1 0875223791), for the Assessment

Year 2016 - 17, pending disposal of WLP No 5803 of 2024, on the file of the

The petition coming on for hearing, upon perusing the Petition and the

affidavits filed in support thereof and the Order of the Tribunal, dated

26.04.2024, 12.07.2024, 08.08.2024 & 12.08.2024 made hereon and upon hearing the arguments of Sri A.V. Siva Ratikeya, Advocate for the

on

Petitioner and Sri Vihay KR. Punne, Standing Counsel for the Respondents.

WRIT PETITION NO: 8868 OF 2024

Sehyveen:

RY R Warns Products Limited, 26-88) |

Kentigraha Road, Balasumudh,

Rhimavaram - 544 202, West Godavari District, Andhra Pradesh, Represented

by its Director, Mr. Tella Ravibabu, S/o Mr. Talla Bhugali Rao

. Petitioner

AND

¥. Agessment Uni, Income Tay Department, National e-Assessmnet Center, New Delhi, Boom No404, 2° Floor, E-Remp, Jawehariel Nehru Stadium, Newsy Delhi) - 110 003.

s. The \_ ty Commissioner of income Tax, Circle 7 Raighmahendravararam, Aavyakar Shavan, Veerabhacdrapuram, Rajahmundry - \$33 108, Andhra Pradesh.

tsa

. The Principal Chief Cammissioner of incame Tax, Andhra Pradesh &

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Telangana, Hyderabad, Roam No. 822. 9" Floor, "B' Block, IT Towers.

10.2.3 A.C. Guards, Hyderabad - \$00 004, Telangana.

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. espondents

Patition under Articie 228 of the Constitution of india is fled praying that

in the ciroumtances stated in the affidavit fled therewith, the High Court may be pleased fo issue a Writ of Mandarnus any other appropriate Wit, Order ar Direction, declaring the order passed by the 1 Respondent, ws 147 nw Sec. i44 raAv Sec. 1448 of the Income Tax Act, 1984, dated 31.09 208d. Hearing DIN and Notice No. ITBAVAST/SM47/2023-24/1063112914801), for the Assessment Year 2016 -\? as ariitrary, Negal, bad in law, vold-ab nite. violative of the principles of natural justice, apart from being violative of Anicies 14.7901 g) and 285 of the Cansttution of India AND Ses 1484 of the

income Tax Act, 1901, and consequently set aside the same in the interacts of

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justice

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IA NO: 1 OF 2028:

Petition under Section 781 PC is filed oraying that in the circumstances stated in the affidayil filed in support of the writ petition, the High Court may be pleased fo stey all further proceedings, inching any recovery, pursuant to the order passed by the 1° Respondent, ws 147 rAv Sec. 144 ray Sec. 1448 of the Incorne Tax Act, 198), dated 21.03.2024, bearing DIN and Notice No. ITBAYAST/S/M47/2023-24/1 0891 1211901), for the Assessment Year 2076 -1F, pending disposal of WP.No.9808 of 2024, on the



file of the High Court.

The petition coming on for hearing, upon perusing the Petitioner and the affidavit filed in support thereof and the Order of the High Court, dated 26.04. 2026, 12.07 2024, 29.07 2024 06.08.2024 & 12.08 2024 made herein and upon hearing the arguments of Sn AVA Siva Kartikeya, Advocate for the

Petitioner and Sn Vibay K. Punna, Standing Counsel for the Respondents.

WRIT PETITION NO: 9806 OF 2024

Bahween:

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ey

Qec Business, Rio BY-S52-4

Pradesh

. Machavinar, Kurnool -

cru Lakshoy Kania Prasad, Sfo. P Vankala Swamy, aged 85 years,

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Petitioner

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. Assessment Unit, income Tax Dep

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TISPIAT/R023-24 NOGSS0848 71), for ihe Assessment Year 2018 - 19

10, violative of the principles of  
Principles 14, TSC) No. and 266 of the

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Income Tax Act,

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Petition under Section 157 CPC is filed praying that in the  
circumstances stated in the affidavit filed in support of the writ petition, the  
High Court may be pleased to stay all further proceedings, including any  
recovery, pursuant to the notice issued by the 1 Respondent, under 147 read  
Sec. 144B of the Income Tax Act, .. dated 08.03.2024, bearing  
DIN ITEA/IAS T/S/147/2023-24/10682305447(1), for the Assessment Year 2018  
~ 19, pending disposal of WP No. 8808 of 2024. on the file of the High Court,

The petition coming on for hearing, upon perusing the Petition and the  
affidavit filed in support thereof and the Order of the High Court, dated  
26.04.2024, 12.07.2024, 09.07.2024 & 12.08.2024 made herein  
and upon hearing the arguments of Sri AMA Siva Kattkeya, Advocate for the

Petitioner and Sri Vihay K. Punna, Standing Counsel for the Respondents.

WRIT PETITION NO: 9944 OF 2024

Between:

Ms Anuradha Musam, OYO. Mr. Rama Narasayya, aged 84 years,

Occupation: Housewife, Flat No. G1-304, Indu Aranya Pallavi Apartment, Near GSI Post,  
Nagole, Hyderabad - 500 068, Telangana.

1. PETITIONERS

AND

1. Assessment Unit, Income Tax Department, National e-Assessment  
Center, New Delhi, Room No. 401, 3<sup>rd</sup> Floor, E-Ramp, Jawaharlal  
Nehru Stadium, New Delhi- 110 003.

2. The Income Tax Officer, Ward 2(1), Vijayawada C R Building, 1 Floor  
Annex, MG Road, Vijayawada - 520 003, Andhra Pradesh.

53

The Principal Chief Commissioner of Income Tax, Andhra Pradesh and

Telangana, Hyderabad Room No. 928, 9th Floor, 'B' Block, J. T Towers,

70-2-3, AC Guards, Hyderabad ~ 500 004, Telangana.

RESPONDENTS

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We

Petition under Article 226 of the Constitution of India is filed 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 by the 1<sup>st</sup> Respondent, viz 147<sup>th</sup> Section 148 of the Income Tax Act, 1961, dated 14.02.2024, bearing DIN and Notice No. ITRAVAS TQM 47/2023. 24/1 0809 288730), for the Assessment Year 2018 - 19 as arbitrary, illegal, bad in law, void-ab-initio, violative of the principles of natural justice, apart from being violative of

Articles 14, 14(1) and 14(2) of the Constitution of India & Sec 148A of the

IT Act 1961

Petition under Section 137 CPC is filed praying that in the circumstances stated in the grounds filed in support of the writ petition, the High Court may be pleased to stay all further proceedings, including any recovery, pursuant to the order passed by the 1<sup>st</sup> Respondent, viz 147<sup>th</sup> Section 148 of the Income Tax Act, 1961, dated 14.02.2024, bearing DIN and Notice No. ITRAVAS TQM 47/2023-24/1 0809 288730), for the Assessment Year

2016 - 17, pending disposal of WP No 5944 of 2024. on the file of the High

The petition coming on for hearing, upon perusing the petition and the affidavit filed in support thereof and the Order of the High Court, dated 12.08.2024 made herein and upon treating the arguments of Shri A Siva

a

Karfikeya, Advocate for the Petitioner and Shri Vilhay K. Funna, Standby

MS

Counsel for the Respondents.

WRIT PETITION NO: TQM 47 OF 2024

AKA

Between:

Lie

Bala Sreenivasa Rao Somisetty, So Venkata Swamy. aged 58 years,  
Occ: Business NH. No. 78-12-22, Karicharla Vari Lane, Eluru, West Godavari  
District - 534 001, Andhra Pradesh

Petitioner

AND

1, Assessment Unit, Income Tax Department, National e-Assessment Center, New Delhi, Room No. 407, 2<sup>nd</sup> Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi - 110003.

&. The Income Tax Officer, Ward {, Eluru, income Tax Office, 23-81-64, KES Towers, RR Pet, Eluru, Andhra Pradesh - 534 009

a. The Principal Chief Commissioner of Income Tax, Andhra Pradesh and Telangana, Hyderabad Room No. 922, 9<sup>th</sup> Floor, B Block, LT Towers, 10Q-2-3, AC Guards, Hyderabad - 500 004, Telangana.

Respondents

Petition under Article 226 of the Constitution of India is filed 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 the order passed by the 1<sup>st</sup> Respondent, ws 147 raw sec. 144 fw Sec. 1448 of the Income Tax Act, 1961, dated 27.07.2024, bearing DIN, ITBALAST/SMN47/2023-24/4 eee for the Assessment Year 2015-18, as arbitrary, legal, bad in law, void-abstiniio, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 465 of the Constitution of India & Sec. 148A of the Income Tax Act, 1961,

and consequently set aside the same in the interests of justice.

IA NO: 1 OF 2024

Petition under Section 141 OPC is filed praying that in the

circumstances stated in the affidavit filed in support of the writ petition, the

and  
that

High Court may be pleased to stay all further proceedings, including any recovery, pursuant to the order passed by the 1<sup>st</sup> Respondent, ws 147 sw Sec. 144 ray Sec. 14458 of the Income Tax Act, 1961, dated 27.01.2024, bearing DYN: FTRAYAS TSN 47/2028-24/ 9 080 16884914), for the Assessment Year 2018 - 19, pending disposal of the Writ Petition No. TOST2 of 2024. on

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the file of the High Court

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated 05.08.2024, 20.07.2024 05.08.2024 & TOS 2024 made herein and upon

hearing the arguments of SRLANUA SIVA KARTIREYA Advocate for the

Petitioner and Sr. Viahya K. Punna, Standing Counsel for Income Tax for the

WE NO: 10349 OF 2024:

Rohween:

Mrs. Ses Addada, VVWiro. Mr. China Samba Relu, aged 56 years Ode, House  
\Aifa, Ryo. 2-1 8/4, Ardhavaram Village, Paramoela, Ganapavaram Mandal,  
West Goddavar - 534 198, Andhra Pradesh.

Petitioner

AND

1. Assessment Unit, Income Tax Department, National e-Assessment  
Center, New Delhi, Room No. 401, 2<sup>nd</sup> Floor, E-Ramp, Jawaharlal  
Nehru Stadium, New Delhi- 110 003.

%

The Income Tax Officer, Ward 1, Shimavaram, Income Tax Office

bo

Road, Sivargopet, Bhimevaram - 534 201, Andhra Pradesh

3. The Principal Chief Commissioner of income Tax, Andhra Pradesh and  
Telangana, Hyderabad, Room No. 822, 9<sup>th</sup> Floor, '8 Block, LT Towers,  
10-2-3, AC Guards, Hyderabad - 500 004, 4, Telangana,  
Respondents

Petition under Article 226 of the Constitution of India is filed 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 by the 1<sup>st</sup> Respondent, u/s 147  
rv Sec. 1448 of the Income Tax Act, 1961, dated 09.02 2024, bearing DIN  
and Notice No. TEAVAST/S/147/2023-24/ 10807058110), for the Assessment  
Year 2010 -17 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)  
and 285 of the Constitution of India and Sec 1484 of the Income Tax Act.  
10), and to consequently set aside the same in the interests of justice!

IANO: 1 OF 2024

Petition under Section 151 CPC is filed praying that in the  
circumstances stated in the affidavit filed in support of the writ petition, the  
High Court may be pleased to stay all further proceedings, including any  
recovery, pursuant to the order passed by the 1<sup>st</sup> Respondent, u/s 147 rv  
Sec. 1448 of the Income Tax Act, 1961, dated 08.02 2024, bearing DIN and  
Notice No. ITRIAST/SMAT/2025-24/1 06070581111}, for the Assessment  
Year 2015 - 17, pending disposal of the Writ Petition No. 10349 of 2024, and the  
file of the High Court,

The petition coming on for hearing, upon perusing the Petition and the

affidavit Med in support thereof and the order of the High Court dated 02.05.2024, 19.06.2024, 15.07.2024 & 08.08.2024 & 12.08.2024 made herein and upon hearing the arguments of SRI LAVA SIVA RARTIREYA Advocate for the Petitioner and Sri Vihay K. Punna, Standing Counsel for income Tax for the Respondents:

WP NO: 10567 OF 2024:  
Sehween:

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Veera Venkata Satya Naga Srahmen Yenurula, 2-200 Kesavadasunaian,

Yaenumule Vari Steel, Sakhinelipal' Mandal, East Godavari - Sag2S2, Andhra  
Petitioner

AND

Union of India, Represented by its Secretary, Department of  
Revenue, Ministry of Finance, New Delhi,  
2. The Income Tax Officer, Ward 1, income Tax Office, Amalanuram,  
Andhra Pradesh - 8892014

3. The Assessment Unit, National Faceless Assessment Center,

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ax Department, New Delhi  
- 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  
requested to issue a writ, order or direction more particularly in the nature  
of a writ of mandamus, declaring the impugned notice issued by the respondent  
Respondent u/s 748 of the Act having DIN and Notice No,  
TSAVASTIS/448\_1/2082-23/10424 988S8(1) dated 08-08-2024 and the  
subsequent Assessment Order passed by the Respondent No. 3 u/s 147 read  
with Section 1448 of the income Tax Act, 1984 bearing DIN No.  
(TSAVASTIS AT 2083-24/108285713801) dated 08-08-2024 for the

Assessment Year 2015-16, as arbitrary, illegal, bad in law, issued without  
reasons

jurisdiction and barred by limitation and to consequently set aside the same:

IA. NOT OF 2024

Betwen under Section 79) is filed CPG praying that in the



circumstances stated In the affidavit filed In support of the petition, the High Court may be pleased to further stay all the proceedings in pursuance of the Assessment Order passed by the Respondent No. 3 u/s 147 read with Section 144R of the Income Tax Act, 1957 bearing DIN No-FTEVASTIO/ 147 /2022-

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241062251 134(1) dated 08-03-2024 for the Assessment Year 2018-18, pending disposal of WP 10361 of 2024. on the file of the High Court,

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated 02.05.2024, 19.06.2024, 19.07.2024, 05.08.2024 & 12.08.2024 made herein and upon hearing the arguments of SRUTPRAQYOTH Advocate for the Petitioner and of SRIVICYAGHNA DUTT, Deputy Solicitor General of India for Respondent No. 3, SRI VIHAY K.PUNNA, Standing Counsel for the Respondent Nos. 2 and 3:

WP NO: 10387 OF 2024:

Between

Oharma Raju Yenumula, 2-200 Kesavadasupaiem, Yenumula Vari Street

Sakhinetinall Mandal, East Gadavari, Andhra Pradesh - noe

. Petitioner's

AND

}. Union of India, Represented by its Secretary, Department of Revenue, Ministry of Finance, New Delhi.

é. The Income Tax Officer, Ward 1, Income Tax Office, Amalapuram, Andhra Pradesh - 833201

3. The Assessment Unit, National Faceless Assessment Center, Income

Tax Department, New Delhi

». Respondents

Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a Writ, Order or Direction more particularly in the nature of a Writ of Mandamus, declaring the impugned Notice issued by the 2<sup>nd</sup> Respondent u/s 148 of the Act having DIN and Notice No.

IPRAVAS T/ASIT48 T/2022-23/TOS092 011101) dated 18 - 03 - 2023 and the consequent Assessment Order passed by the Respondent No. 3 u/s 147 read

with

Section

144

with Section 1448 of the Income Tax Act, 1957 bearing DIN No,

ITBAYAS TAS/ 147 /2025- CAN OGRE TART dated 18 - 03 - 2024 for the

Assessment Year 2016-17, as arbitrary, illegal, bad in law, issued witha

jurisdiction, and barred by limitation and to consequently set aside the same.

For NG: TOE S054

Petition under Section 75] of CPC is filed praying that in the

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circumstances stated in the affidavit filed in support of the petition, the High

Court may be pleased to further stay all the proceedings in pursuance of the Assessment Order passed by the Respondent No. 3 u/s 14

1448 of the Income Tax Act, 1961 bearing DIN No. [TRA/ASTYS/ 147 /e023-

Pending disposal of WP TOS87 of 2024, on the file of the High Court.

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The petition is being taken for hearing, upon perusing the Petition and the

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affidavit filed in support thereof and the order of the High Court dated

S08 2024, 12.06.2024, 18.07.2024 05.08. 2024 & Te \$8 2hssmade herein and upon hearing the arguments of SRET.RPRADYOTH Advocate for the Petitioner, Sri Vihay K.Punna, Senior Standing Counsel for the Respondents: WP NO: 10862 OF 2024:

Rahween:

Mr. Sural Pal, S/o. Mr. Aqunu Pal, aged 49 years, Own Business, Rio. 41-288--f?, Raniganthola, Kkrishnalanka, Vleyawada - 820 013, Andhra Pradesh  
Petitioner

AND

{. Assessment Unit, Income Tax Department, National e-Assessment Center, New Delhi, Room No. 401, 2 Floor, E-

Ramp, Jawahar Lal Nehru Stadium, New Delhi - 110 003.

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Banonretg

The Assistant Commissioner of Income Tax, Circle -1, Eluru, Income Tax Office, 25-8-4-8/4, K K S Towers, R B Pet, Eluru - 534 002, Andhra Pradesh

3. The Principal Commissioner of Income Tax -1, Visakhapatnam  
2<sup>nd</sup> Floor, Aayakar Bhavan, Daba Gardens, Visakhapatnam - 530 020, Andhra Pradesh

## Respondanis

Petition under Article 226 of the Constifution of India is fled praying that in the circumstances stated in the affidavil filed therewith, the High Court may be pleased to issue a Writ of Mandamus or any other anprogrriats Writ, Order a Direction, declaring the order passed by the 1° Respondent, wis 147 rh Sec. 1448 of the Income Tax Act, 1961, dated i419 2084, seating DIN ITBAVAS TIS 47 /2023-24/4 08090334 1(1}, far the Assessment Year 2018 ~ 18, as arbitrary, illegal, bad in law, void-ab-initio, violative of the princinias of natural justice apart fram being vielalive of Articies 74, 12ç1 Ng) and S65 of the Constitution of india and Ses. 148.4 of the Income Tax Act, 1987, and

consequently set aside the same in the Inferesis of justice.

IA NG: TOF 2024

Petition under Section 181 CPC is fled oraying that in the circumstnances stated in the afidavi fied in sumport of the wrif petition, the High Court may be teased to stay all further proceedings, including any recovery, pursuant to the notice issued by the 1° Respondent, u/s (47 niw Seo. 1448 of the Income Tax Act 1981, dated 14.02. 2024, bearing DIN. PTBAIAS T/Si147/2023-24/ 108060334111}, for the Assessment Year 2018 - 19, pending disposal of fhe Writ Petition No. 10552 of 20S4, an the fille of the High Court.

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88.05.2024, 19.06.2024, T0.OF 2024 06.08. 2024 & 12.08. 20S4made herein and upon hearing ths arquments oF SRLAV A SIVA KARTIKEYVA Advosate for the Petitioner. The Deputy Solicitor General for Respondent Nat and

sri Vibay K Bunne, Senior Standing Counsel for Respondents:

WRIT PETITION NO: 10878 OF 2024

Between:

Mirs.Padma Ruddaraiu, Wo. Late. Mr. Sivalu Raju Ruddaraiu, aged <1 years

Occ House Wie, Blo. 2-12-17/4, 86° Ward, Sivaraopeta, Near Current Oise Shimavaram, West Godavari - 934 202, Andhra Pradesh,

Patitionerar

}, Assessment Unit, incame Tax Department, National e Assessment Senter, New Delhi, Room No 407, 2° Floor, E-Ramp, Jawaharlal Nehru

Stadium, New Delhi - 17Q 008.

y

he Income Tax Officer, Ward -1, Shimavaram income Tax Office. JP

KS

Road, Siveraopel, Shiravaram - 834 201, Andhra Pradesh  
3. The Principal Commissioner of Income Tax -1, Visakhapatnam 3"  
Floor, Aayakar Bhavan, Daba Gardens, Visakhapatnam ~ 830 020,  
Andhra Pradesh.  
Respondents

Petition under Article 226 of the Constitution of India is filed 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

decree declaring the order passed by the 1<sup>st</sup> Respondent, u/s 147 of the  
Income Tax Act, 1961, dated 13.02.2024, bearing

DIN. ITBAYAST/SMAT 2023-24) 1 08087 8354 1), for the Assessment Year 2019

- 20, 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

consequently set aside the same in the interests of justice.

IANO: 1 OF 2024

Petition under Section 181 OPC is filed praying that in the  
circumstances stated in the affidavit filed in support of the writ petition, the  
High Court may be pleased to stay all further proceedings, including any  
recovery, pursuant to the notice issued by the 1<sup>st</sup> Respondent, u/s 147 of the  
Income Tax Act, 1961, dated 13.02.2024.  
bearing DIN. ITBAYAST/S/147/2023-24/1 08087385411), for the Assessment  
Year 2019 - 20, pending disposal of the Writ Petition No. TGS79 of 2024. on  
the file of the High Court,

The petition came on for hearing, upon perusing the Petition and the  
affidavit filed in support thereof and the Order of the High Court dated  
05.07.2024, 20.07.2024, 05.08.2024 & 12.08.2024 made herein  
and upon hearing the arguments of SRLAVASIVA KARTIKEYA Advocate for

the Petitioner, Ms. Leewarya, learned Junior Standing Counsel representing Sri  
Vilhay Punna, learned Senior Standing Counsel for Income Tax Department  
for the Respondents.

WP NO: 10834 OF 2024:

Between:

subhas GChandrabose Guttkonda, S/o. G. Samba Siva Rao, Aged about 60

years 40-1-05, Kanne Nagar Near Benz Circle Viisawada-S20010, Andhra Pradesh, India  
Petitioner  
AND

1. The National Faceless Assessment Center, Income-tax Department,  
New Delhi India

Prayed  
that  
we

2. Income Tax Officer, Ward 2(1), Viisawada  
3. The Assessment Unit, Income Tax Department Ministry of Finance,

Government of India  
Respondents

Petitioner under Article 228 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, order or direction more particularly in the nature of a writ of mandamus declaring the order under Section 14A dated 30-03-2024 bearing [TSAIAS TIF 48As022-25/ 105 T140975C], the consequent notice dated 3-04-2024 u/s 14A bearing TBAVASTISI148. Af2024s~ of TOS 1 id70tzi and the consequent hearing [TBAVAS TSM dF /e023-88) 062982584). as seen by, Segal,

arbitrary, without jurisdiction, violate of Article 14 of the Constitution of India  
the Reassessment order dated 20-05-2024  
and consequently set aside the same.

FA NO: T0F 2024

Petitioner under Section 1847 CPD praying that in the circumstances stated in the affidavit filed in support of this petition, the High Court may be pleased to stay all further proceedings including collection of tax pursuant to the order dated 20-05-2024 bearing Reassessment Order dated 20-02-2024 bearing [TRAIAST/SN47/2083-24)" 0B28B 298A. Pending disposal of WR

Nin. 'oes of 2024, on the file of the High Court.

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The order coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated 05.08.2024 19.068 2024 TH0T 2086, SMO S024 05 08 2024 & 12.08. 2024 made herein and upon hearing the arguments of Sri M Naga Seepak, Advocate for the Petitioner, and of Sa Vihay K. Punrea, Senior Standing Counsel for the Respondents:

WE NO: 10638 OF 2024:

Between:

Sri Sal Srinivasa Construcions, A partnership firm having fs office af 7/3669.  
A New Krishna Negar , rly Kedur, Kadapa 518104, Andhra Pradesh  
Represented by ifs Partner Mr.Enugula Ravi Raju. So .E Venkata Raju, Aged  
about 49 Years, Rio. Railway Kadur

z

Petitioner

AND

}. The National Faceless Assessment Center, Income-tayx Department  
New Delhi, india  
<. income Tax Officer, Ward 1, Kadapa.

kad

The Assessment Unit, Incomne Tax Department Ministry of Finance.  
Government of India  
Respondents

Petition under Article 228 of the Canstitution of India praying that in the  
circumetances stated in the affidavi fied therewith, the High Court may be  
pleased lo issue a writ, order or direction more particularly in the nature of @  
writ of mandamus declaring the arder under Section 1484(d) dated 65-04  
eQee hearing MTBAIASTIFIASAIZ022-2a/10425210180), the consequent  
notice dated 08-04-2022 u/s. 148 bearing (TSAVYAST/S/148 1/2082-  
se 0425210370 jand the cansequent reassessment order dated 15-09-2024  
bearing [TBAVAST/S/147/2023-24/ 1082988488}, as being void, iHegal,  
arbitrary, without jurisdiction, viglate of Anicle 14 of the Constinvion of India  
and consequently set aside the same.  
IANO: 7 OF 2024

Petiion under Section 157 CF0 praying that in the circumstances

sisted in the affidavit Hled In support of the pelifian, the High Court may be  
pleased to slay all further proceedings including collection of tax pursuant fo  
{he reassesment order dated 19-03-2024 bearing ITB AIASTSON 47/2023.  
24/1 06 S958485i 1}, pending disposal of WP No. 10635 of 2024. on the fle of  
the High Court,

The getiioon coming on for hearing, anon perusing the Petition and the  
afidavii fled in sumoort thereat and the order of the High Court dated  
05. 08.2064, TS08 2024, iS.07 2024, 28.07 2024 0b. 08 20s &  
VS.08 2024made herein and ugon hearing the arguments of Sd Mo Naga  
Deepak, Advocate for the Betitioner, and of Sr Vilhay K.Punna, Senior  
Standing Gounsel for ihe Respondents:

: TOSSES OF B0e4:

Seiwa:

Viral Gopal Appa Reo Meka, S'o. Meka Simhadri Agoparaa Aged about 35

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INS 2e?y.7 Kofapadu Estate, Nusvid Mandala Krehna-deieot,

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AND

The National Faceless Assessment Center, incame-iax Department,  
New Delhi, india

2. income Tax Officer, Ward 309), Vieyawada

werd,

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3. The Assessmert Unit, Income Tax Department Ministry of Finance,  
Government of India

Ressandents

Petition under Articie 226 of the Constitution of india praying that in the  
circumstances stated in the affidavit Ned therewith, the High Court may be  
gicased to issue a wril, order or direction more partinuarly in the nature of a  
wri of mandamus declaring the order uncer Section wn } dated 08-04-  
eueé bearing ITRIASTIPAASAM0sS- SoA Od 25908080), the consequent  
notice dated OF4-2022 u/s. 148 bearing TBA STISMA4S VS022-  
SS/70828 15130 Tand the consequent Reassessment ander dated 2203-2024  
bearing [TRIAST/S 4 Ff20s0-24/1 0037 P8400), as being void, disgal,

arbitrary, without jurisdintion, wolate of Aricie T4 of the Constitution of indis

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and consequently sel asice the sams.

IAN0: 7 OF 2024

Prayer under Section 181 OPC 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 collection of tax pursuant to the Reassessment order dated 22/11/2024 bearing ITRAST/2024-24/4 0637 F04000), Pending disposal of WE No. 10658 of 2024 on the file of

& High Court,

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated 06.05.2024, 19.08.2024, 18.07.2024, 28.07.2024 as No. 8200 of 2024 made herein and upon hearing the arguments of SH M Nage Deepak, Advocate for the Petitioner, and of Sri P. Vilhay Kumar, Standing Counsel for the Respondents:

WP NO: 0654 OF 2024:  
Sehveen:

VYenkatarao Yarlagadda, S/o. Y Narasimha Rao, Aged about 72 Years  
Kannavarithota, Guotur 522004, Andhra Pradesh, India  
Petitioner  
AND  
1, The National Faceless Assessment Center, Income Tax Department,

New Delhi, India

Income Tax Officer, Ward 209), Gurdur

har

The Assessment Unit, Income Tax Department, Ministry of Finance  
Government of India

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 writ, order or direction more particularly in the nature of writ of mandamus declaring the order under Section 14SA(0) dated 08-04-2022 bearing [TRAVAST/F I AS/2024-24/4 00368S8000 1), the an

matice dated 08-04-2022 use. 148 bearing ITRAVASTYS Nete2  
SRN Hs288S1 OFT) and the consequent Reassessment order dated 2 FOS-

S024 bearing PPRASASTIS/ 147 /S023-24/4 00368S8000 1), as being void, illegal, arbitrary, without jurisdiction, violative of Article 14 of the Constitution of India

and consequently set aside the same.

TA NO: 06 OF 2024



Palifian under Section 1&1 CRC praying thal 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 collection of tax pursuant to

the Reassessment order dated 2f-QQS-20e4 bearing ITSASASTSM47/2022-

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated 05.08.2026, POG s0e4 TRAN 20s4, 25.07.2026 OS OR S026 & 72.08.2024 made herein and upon hearing the arguments of Sr M Naga

Deepak, Advocate for the Petitioner, and of Si BP. Vihay Kumar, Standing

BY

Counsel for the Respondents:

WENO: 10791 OF 2024:

Soetween:

Chitivedd) Uday Sumar, Sfo.Sai Prasad, aged about 44 years, Rfo Sector4, Slot No 2a7, MVP Colony, Visakhapatnam 830077, Andhra Pradesh.

Petitioner  
AND

t. The National Faceless Assessment Centre, income-tax Department, New Delhi, India,

é. Income Tax Officer, Ward 201), Viiaayawada.

3. The Assessment Unit, Income Tax Department Ministry of Finance. Government of India

Respondents

Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a writ, order or direction, more particularly in the nature of writ of mandamus declaring order dated 24-03-2023 under Section 148 bearing DIN and Notice No. ITRAIASST/F/N 48A/9022-23/1099 247154 CP}, the consequent notice dated 24-03-2023 under section 148 bearing PEAVASTION 48 1/2082-20/1081247435 1) and the consequent assessment order dated 14-03-2024 bearing DIN and Notices No. ITBAVAST/SN47/2083-24/J 082507 148/41}, as being void, legal, arbitrary. without jurisdiction, violate

of Article 14 of the Constitution of India and consequently set aside the same.

IANO: 1 OF 2024

Petition under Section 9517 OPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay all further proceedings including collection of tax pursuant to assessment order dated 14-03-2024 bearing DYN and

Notice No. ITBAVASTISN 47/2023-34/1 082597 14869}, pending disposal of the Writ Petition No. 10807 of 2024, in the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in Support thereof and the order of the High Court dated 06.05.2024, 18.06.2024, 18.07.2024, 29.07.2024 as read & 12.08.2024 made herein and upon hearing the arguments of SRLKATTA SRAVYA Advocate for the Petitioner AND SRIVUHAY RK. PUNNA, SENIOR STANDING COUNSEL for the Respondents:

WP.NO: 10807 OF 2024:

Between:

Thota Nymavathi, Clo. TV Srinivas, aged 58 years, Rio. Mot No St, 11<sup>th</sup> floor, Srinivas Towers Visakhapatnam 530005, Andhra Pradesh.

Petitioner

AND

The National Facelass Assessment Centre, Income-tax Department,

Chennai

New Delhi India.

& Income Tax Officer, Ward 200), Vijayawada.

Hed

The Assessment Unit, Income Tax Department Ministry of Finance, Government of India

Respondents

Petitioner under Article 226 of the Constitution of India is Hed praying that in the circumstances stated in the affidavit Hed therewith, the High Court may be pleased to issue a writ, order or direction, more particularly in the nature of writ of mandamus declaring order dated 01-04-2022 under Section 148A(a)(i) bearing OYN and Notice No. ITEAVAST/ST48A/2002-25/1 ON 2480888 7) the consequent notice dated 01/04/2022 under section 48 bearing (ITAVASTISN48 US022-24 10428288390) and the consequent assessment order dated 12/08/2024 bearing DIN and Notice No. TEASAST/S/147/2023 S4/10807S 100811), as being void, illegal, arbitrary, without jurisdiction, violate

Article 14 of the Constitution of India and consequently set aside the same.  
3

[A NO: 1 OF 2024

Petition under Section 781 CPC is filed praying that in the

circumstances stated in the affidavit filed in support of the writ petition, the

order of tax authorities to the order dated 12-06-2024 regarding DIN and  
Notice No. ITAIAST/S/ TA 7/2023. 24/1 08079100201), pending disposal of the  
Writ Petition No. (080) of 2024 on the file of the High Court.

EAS

The petition coming on for hearing, upon perusing the Petition and the  
affidavit filed in support thereof and the order of the High Court dated  
06.05.2024, 19.06.2024, 18.07.2024, 30.07.2024 & 05.08.2024  
(2024) made herein and upon hearing the arguments of SRI KATTA  
SRAVYA Advocate for the Petitioner AND SRI VIJAY KUMAR PLINNA,  
SENIOR STANDING COUNSEL for the Respondents:

WP NO: T1708 OF 2024;

Between:

Maheswara Rao Allam, S/o. Sri Malikharnun Rao, aged about 46 years,

Occupation- Private Service, LIG 618, Road No.5, KPHE Colony, Hyderabad -  
500072.

And

AND

1. Assessment Unit, National Faceless Assessment Centre, Income Tax  
Department, Ministry of Finance, Room No. 401, 2nd Floor, E-Ranga,

Jawahar Lal Nehru Stadium, Delhi- 110 003,

vs

=. The Income Tax Officer, Ward -1, Aayakar Shavan, 38-29-23,

Saigouram, Tanuku - 834241.

Respondents

Petition under Article 226 of the Constitution of India is filed praying that  
in the circumstances stated in the affidavit filed therewith, the High Court may  
be pleased to pass an order or direction, especially one in the nature of WRIT  
OF MANDAMUS holding that the order passed by 1 Respondent is  
void under Article 445 of the Act of 2024 with BRIN No-  
BAAS TISN 4A T2023-24/ 10814877170) for the Ay. 2018-17, as arbitrary,  
illegal, bad in law, void ab initio, apart from being violative of provisions of  
section 145A, section 149 of the Act and also contrary to the circular issued by

CSOT and provisions of section 1844 of the Act, and consequently set aside the order passed by 1<sup>st</sup> Respondent u/s. 147 ras 144 raws 14468 of the Act,

w26.02 2024 wih DIN No I TBAVASTSM 47 20e3-29 TOS TART TILT) for the Ay, 016-17 and all cansequential aracesdings pursuant thereto.

IANO: 4 OF 20ed

Fattion under Section TS1 CFC is fied graying thet in the croumetances slated in the affidayd fled in support of fhe writ petivian, the High Court may be pleased to stay al further orceedings, Including any removery, pursuant fo the order passed by the 1<sup>st</sup> Respondent ws. 147 rows id4 cae D448 of the Act, ot. 28.02 2024 with DIN No-LTBAIAS TSM a F/8023-eVT00TAS TT TPC 3 for the Ay, 2015-17, panding disposal of (ALP No 17108 of S024, an the fhe of he High Court.

pet)

The petition coming an for hearing, upon cerusing the Petition and the afidavii fied In support thereof and the order of the High Court dated 08.05. 2024, 908.2084 TOP 2088, 28.07 2084 Od.08 20d & P7208 20e4made herein and upon hearing the arqumients of SRLAVIRAGHL RAM Advocate for the Petitioner AND SREVUHAY KUMAR PUNAA SENIOR

STANDING COUNSEL for Resoondents:

WRIT PETITION NO: 77968 OF 2624

Between:

Selly Frakash, Sfo Selly Chinne Chennagne, Aged about 6 years, Oce Retd. Gavi employes, H.No.d-114, Konakondais, Vairakepur, Anantapur, Andhra Pradesh-Sla84s.

Petitioner

AND

1. The income Tax Offeer, Ward-1, Anantanur, income Tax Office, 2<sup>nd</sup>

road, New Town, Ananfapur, Andhra Pradesh-'1900¢

is

2. The Principal Chief Commissioner of Income Tax AP and TS, 10 Floor. C-Block, .T. Towers, 10-2-3, A.C. Guards, Hyderabad-So0004,

The Assessment Unit, income Tay Department, Natonal Faceless Assessment Centre, Delhi, Ministry of Finance, Roorn No. 407, 2<sup>nd</sup>

OS

Floor, E-Ramp, Jawaharlal Nehru Stadium, Delh71d063

Respondanis

Petition under Article 228 of the Constitution of Ind filed praying tha

in the circumstances stated in the affidavit fled therewith, the Nigh Gourl may be pleased {6 issue @ writ, order or direction, more panicularly one in the nature of Wat of Mandamus, declaring the Assessment Order af 13.05.8024 passed by the 3° respondent u/s 147 p.w.s.144B of the Income-tax Act for AN, 201817 vide DIN No (TBAIAST/S/147/2023-24/ 108851 S807 (1), which is DASSEC AS A cansequece of the order passed u/s 148Afe) of. 16.08.2088 vide DIN No. ITBAFASTIF MT 48A/2029-289 0809844 3000) and the notice uls WE d21.03.6025 vide DIN No ITBAIASTIGM48 /8022-25/105 103 1080/1), issued by the JA0(™ respondent) instead of FAQ(3 respondent)}, that too contrary to the provisions of Sec. 149 of the Act, as void, ifegal, and contrary to the Principles of Natural Justice

IANO: TOF 2024

Food

Patiion under Section 151 CRC is flied praying thet in the gingumsiances stealed in the afitiavil fled In suonmart of the writ petition, the Nigh Court may be pleased to stay all further proceedings pursuant to the Assessment Order di.13.05.2024 passed by the 3° respondent u/s 147

welddb of the income-tax Act for AY. 2015-17 vide DIN No- PTEAVAS TSA 4 F/2028- 24/1082 513507} , Randing disposal of WP 11168 of 2084, on fhe fe of the High Court.

The & petition coming an for hearing, upon perusing the Petition and the affidavit fled im support thereof and the Order of the High Court, dated 08. 059. 8024 12.07 2024, S00T S0eS 068 08 2084 & TS 0B S0edmade herain and upon hearing the arguments of SriDundu Manmohan Advocete far the

Petitioner and of Sri. Vinay K Punna, Standing Counsel for ihe Respondents.

WP NO: (1et2 OF 2024

Mr Chukka (Ediga} Rama Pulisiah, S/o, Chukka Krishnudu, aged 0s years, we Business, Rig. 28-845-0-4, Viswanagar Nandyal Surnoo! « S38 \$03, Andhra Pradesh

PETITIONERS

AND

The income Tax Officer, Ward 1, Nancdyal, income Tax Office, SN i18s, Saniseva Nagar, Nandyal~ 818 801, Andhra Pradesh  
2. income Tax Department, National e-Assesament Genter, New Delhi, Roam No 401, 2  
Belhi- TOD 008

The Principal Chief Comrlasionar of Incame Tax, Andhra Pradesh

Finor, E-Ramp, Jawahana Nehru Stadium, New

tad

ard Yelangara, Hyderabad Room No: 882, 8<sup>o</sup> Floor, 'R' Block,  
\.T. Towers, 10-¢-, AC Guards, Hyderabad - \$00 004, Telangana  
RESPONDENTS

eae oN

Petition under Adicie 226 of the Gonsttution of India praying hatin the  
crouymsianoes stated in the affidavit Med therewith, the High Coun may &

olaased fo issue a Writ of Mandamus or any other appropriate Writ, Order or  
Clrection, declaring that the order passed by the 18 Respondent, u/s 147 raw  
Sec. t44 of ihe Income Tax Act, TR0), dated 19.03.2088, Searing DIN and  
Notice No, ITBAJAST/SMN47/2022-a4/ 10829182424}, for the Assessment  
Year 2018 - 18 as arbitrary, legal, bad in law, void-ab-iniie, violative of the  
orinciplas of natural justice. apart fram being vidlative of Articles 14, TOC Ng)

and 285 of the Constitution of india & Sec 1484 of the Income Tay Aol Tas,  
ang to consequently set aside the same in the interasts of justice,  
IA NO: 1 OF 2024

Petition under Section 141 CPC is filed mraying that in the  
circumstances stated in the grounds fied in support of the petition, the High  
Court may be pleased to STAY all firther proceedings, & juding any  
recovery, pursuant to the order passed by the 1<sup>o</sup> Respondent, us 147 rAy  
Sec. 144 of the Income Tax Act, 1961, dated 19.05.2024. bean ring DIN and  
Nolice Now ITBAVAST/S/147/20233-24/1082 oon for the Assessment  
Year 2015 - 16, pending disposal of WE 11212 of 2024, on the file of the High  
Court

The petiion coming on for hearing, upon perusing the Petition and the  
affidavit fled in support thereof and the order of the High Court dated  
UB0S. 2024 79.06.2024. 18.07 2024, 29.07.2024 o8.08.2024 &

a.08 2024made herein and upon hearing the arguments of Si A V A Siva  
Kortvoya Advocate for the Pefitianer, Sri Vilhay K Punna, learned Senior  
Slanding Counsel for Income Tax Department for the respandents:

WP NO: 74274 OF 2024:

peiween:

Wis. Pujithe Vemuri, Wo. Kalyan Paladugu, aged about 33 years, Réo  
5.23, 8" Block, Gandiquiita, Vuyyuru, Krishna District, Andhra Pradesh  
- S21165 Currently reskling af S66, Norwest Drive, Norwood,

Massachusetis, USA - 02052 (PAN LATYPV72 120)

Petitioners

AND

{. Union of india, Ministry of Finance, Rep. by fis Secretary, 156-8, North Block, New Delhi - 170 004

149

s. Inoome Tax Officer, Ward 1(1) Vishakhapatnam, Room No. 404, 4th Floor, Pratyansnes Shayan, MVP Double Road, Vishakhanainam  
Anedihira Pradesh - 880080

3. ingore Tax Officer, Ward 205), Vishakhapatnam Room No, 404, 4th Floor, Pretyakshar Bhavan, MVP Gouble Road, Vishakhapatnam  
Andhra Fradesh - 520080

a. Princinal Commissioner af income Tay, Vishakhapainam, Direct Taxes

Sulding, MVP Main Rd, besicia Post Office, Sector 8, MVP Colony,  
Visakhapatnam, Andhra Pradesh - 580040

Respondent's

Patiion under Ariicie 226 af the Canetiilion of india praying that in the airoumeianoos stated in the affidail fied therewith, the High Court may be nisasead to-

issue a Writ, Order or Direction more sarticularly, one, in (he nature of Wit of Manclarnus, declaring the action of the nespondent No. s in passing an Order daied 03.04.2082 u/s. T48Afd) and Notice ufs. 148 dated 06.04 2082 calling for income for AY. 2018.18 as legal, ariivary, bad in law and violative of Anicies 14, 19 ane 285 of he GCansitution of india;

Set aside the Order dated 05. 0s 2022 u/s. T48A(0) and Notices issued

fant Noe uss. P48 of Incame Tax Act 196) dated

oy

bop

0CH

08.048 S022 calling for the return of incorme of the Petitioner for AY. 2078-18 ari any corsequent sroceedings as lacking in urisdiction and:

Set aside and quash the assessment order dated 27.03.2024 against the Petfioner for the AY. S075-18 an grounds af lack of jurisdiction of The Assessing Officer to proceed and pass order afier concluding that the Income ascaging Assessment © less than Bs. S0 iakhs in view of the Imitation mmnosed under Section

149(4 Wb) of the Income Tax Act, 1804.

IAN0: 1 0F 2024

Petition under Section 157 CPC is filed praying that in the circumstances stated in the grounds filed in support of the petition, the High Court may be pleased to stay the recovery of demand pursuant to the Assessment Order passed by the Income Tax Department under Section 147 read with Section 144 and Section 144B of the Income Tax Act, 1961 dated 03.08.2024 for Assessment Year 2015-16 and direct the Department not to take any coercive steps for recovery of demand. Pending disposal of WP T2714 of 2024, on the file of the High Court,

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated 08.08.2024, TSOP 2024 20.07.2024 & 08.08.2024 &

made herein and upon hearing the arguments of Sr.P Pavan Kumar Rao, Advocate for the Petitioner, Sri Vilhay Kumar Purna, learned Senior Standing Counsel for Income Tax Department for the respondent Nos.2 to 4:

WP No: 2714 of 2024:  
Behn:

for

Harn Nara Suryanarayana Chintalapudi, Aged about, S/o Ch VV Ramamurthy, Residing at 2-65, Chintanilanka, Chintanilanka Post, Ainanil Mandal. East Godavari - 523 274.

Petitioner

AND

1. The Union of India, Represented by its Secretary (Revenue), Ministry of Finance, Department of Revenue North Block, New Delhi - 110004

2. The Principal Chief Commissioner of Income Tax, National Income Tax Department, Delhi, 2<sup>nd</sup> Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi- 110 003

3. The Income Tax Officer, Ward 1, Amalapuram.

The Additional/Joint/ Deputy Assistant Commissioner of Income Tax, National Income Tax Department, Delhi, 2<sup>nd</sup> Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi-110008.

4. Assessment Unit, Income Tax Department.

Respondents

Petitioner under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be

and



inlegseed fo lasue @ writ, ander or direction more particularly one In the nature of  
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Wirt of Mandamus deciarng Notice bearing TRA JAST /F AABACSCN) (2031-

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Ack 798i tket} and the ocansequent order bearing  
TSAVAGTIF N48 8ys022- 23102487 S701) dated 03.04 2082 passed under  
Section T48Aid) of the TTA and the subseduent notice under Section 148 of  
the IVA bearing ITRAVAS T/S 4 48-1/20S2-25/ 7 ON 2488 1814) dated 06.04 2088  
issued by the 3° Respondent and thereafter sessing the consequential  
Assessment Order vide DIN. No. ITRAYAST/SI 47/2028 24/108 18845001 43  
dated 27.02 2026 Umpugned Order} under Secton 147 read with Section  
{4468 of the [TA and consequently demanding an amount of Re 47 S35 Sor/  
vide Demand Notice vide DIN and Notice No. [TRAIAST QS S6/2083-  
SePPOHNTSS487T 1) dated 2702 2064 COQemand Notice") and nofices of  
oanally Nos. TBAVP NPIS {CT Xb He023-24/ 1081 8548350} dated 27.02 208s  
and [TBAYPNUIS!2? 11 NoV2Z023-24/7 067 88483807) dated 27 02 20848 and  
ITBAIPNUS 2? TP f2023-S4 106 TS048a 711) dated <F.02.2024 0Renalty  
Notices") passed by the 0° Resporndent as arbitrary, dlegal, one without power  
ay fuviadiction and carntrary fo the s-Assessment of Income Escaping

Assessment Schema, s028, Section 151A and Section 1448 of the [TA apart

from being vidiative of the fundamenial righis quaranteed to the pettioner

under Aricies 14, 19 and 21 of the Constitution of india and consequently set  
aside the same,

IANO: 1 OF 2024

Petition under Section 151 CPC is filed praying that in the  
circumstances stated in the grounds fed in support of the petition, the High  
Courk may be pleased fo sfay the operation of Notice bearing  
TRAVAS TPA 48A(SCNV2081-225041215045(1) dated 22.08.9022 under  
Section 14BA(b) of the Income Tax Act, 1961 (Act) and the carisequent order  
bearing ITRAVAS TFA 48A/2082-23/1 042457 878(1) dated 03.04.2092 passed  
under Section 148A(c) of the ITA and the subsequent notices under Saction  
188 of the ITA bearing ITBAIAST/S/148-1/2022-24/ 10424581 B11) dated  
03.04 2022 and thereafter passing the consequential Assessment Crder vide  
CIN. No. ITBAVASTISMN4T/2028 - 2406158450001) dated 27.02 20e4

Ps

Cimpugned Order") under Section 147 read with Section 1448 of the ITA and  
cansequeeni y demanding an amount of Rs 47 33,597

vide DIN & Notice No: ITBAVAST/SNS6/2023-24 08155481101) dated a? Q2. 2024 "Demand Notice") and notices of penalty Nos. [TRA JPNL f2? TOMB VS023-24/ 1081 SG48S81) dated 27. 022084 and [TBA /PNL PSi2 7H MC VZ083- 24N061554836(4) dated 2? 022. 2084 and TBA IPNLAMI2 7 TR/2023-24/ 1061 S04837(1) dated 27.02 2024 CPenalty Notices') passed by the 8 Respondent, pending disposal of WP.No.11241 of 2024. on the file of the High Court.

i wide Demand Notice

The petition caring on for hearing, upon perusing the Petition and the alidavil fled in support thereof and the order of the High Court dated W804, I 06.2084, TSOP. 20e4 24.07 208d 0s.0B8 B0ed & 12.08 2024made herein and upon hearing the arguments of Sri Challa Gunaranian, Advocate for fhe Pelffioner, Gri Viay Kumar Punne, feared

Senior Standing Counsel for Income Tax Department for he respondents:

ae

WP NO: 11284 OF 2088:  
Sebvaan:

Nir, Ohukka (Edigal Rama Fullgiah, Sfo. Chukka Knishnudu, aged S2 years, Ooc- Business, Rio. 28-84ç5-G.A, Viewanagar, Nandyal Kurnoal - S98 AQ, Andhra Pradesh

Satitioner!s

AND

1. The Income Tax Officer, Ward 1, Nandyal, Income Tax Ovice,  
20/183, Sanieeva Nagar, Nandyal-- 518 501, Andhra Pradesh

Pad

Assessment Urit, Income Tax Department, National e-Agsesamen

yam

Center, New Delhi, Roman No~ 0%, 2°° Fier, E-Ramp, Jawahar!  
Nehru Stadium, New Dsihi - TT 008.

3. The Principal Chief Commissioner of income Tax, Andhra Pradesh  
and Telangena, Hyderabad Room Ne.- 922, 9" Floor, 'B Black,

LT Towers, 1-2-3, AC Guards, Nyderabad - 500 G04, Telangana.  
Respandant's

Petition under Article 226 of the Gonsifution of India graying that in the ciraumstances stated in the affmiavit fled therewith, fhe High Court may be

pleased to issue a Writ of Mandamus or any other appropriate Writ, Order or Declaration, declaring that the order passed by the 1<sup>st</sup> Respondent, u/s 147 read with Sec. 144 of the Income Tax Act, 1961, dated 19.08.2024, bearing DIN and Notice No. FTBAYAST/S/ as /2024-25/10629790311), for the Assessment

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Year 2018 ~ (¥, as arbitrary, illegal, bad in law, void-ab-initio, violative of the principles of natural justice, apart from being violative of Articles 14, (SC) Ng) and 285 of the Constitution of India and Sec 1484 of the Income Tax Act,

1961, and is consequently set aside to the satisfaction of justice.

ITAO: TFO 2028

ITAO: TFO 2028

Petition under Section 181 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay all further proceedings, including any recovery, pursuant to the order passed by the 1<sup>st</sup> Respondent. u/s 147 read with Sec. 144 of the Income Tax Act, 1961, dated 19.03.2024. bearing DIN and Notice No. ITBAYAST/S/147/2023-24/106291903104), for the Assessment Year 2016 - 17, pending disposal of WP 11254 of 2024, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated 08.05.2024, 19.08.2024, 18.07.2024, 29.07.2024 and 12.08.2024 made herein and upon hearing the arguments of Sri A V A SIVA KARTIREYA Advocate for the Petitioner and of Sr VUIHAY K PUNNA Standing Counsel for the Respondents;

WP NO: 11285 OF 2024:

Between:

Mrs. Subbalakshmi Kuppala, D/o. Mr. Someswara Rao, aged 40 years, D/o-

Private Employee, NH. No. 18-51. Velour Post, Divvelavari Street, Tanuku Mandal, Veipur, West Godavari District - 84 222, Andhra Pradesh. Presently

residing at 16914, Taliskar Ct, Richmond, Texas - 75407, United States of

America. Represented by her Power of Attorney, Mr. C Suresh Kumar, Shri Late Mr. OC. Narayana.

Petitioners

AND

1. The Income Tax Officer, Ward 1, Tanuku, Aayakar Bhavan, 39-96-2,

| Calgipuram, Tanuku, Andhra Pradesh

. The Principal Chief Commissioner of income Tax, Andhra Pradesh and  
Telangana, Hyderabad Room No.- 822, 8th Floor, 'B' Block, 1. T Towers,  
T0-2-d, AC Guards, Hyderabad - 800 004, Telangana.

garrett Unit, income Tax Department, National Assessment

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renter, New Delhi, Room No- 401, 2nd Floor, E-Ram, Jawahar  
Nehru Stadium, New Delhi - 170 GOS

Respondent's

Petition under Article 226 of the Constitution of India praying that in the  
circumstances stated in the affidavit therewith, the High Court may be  
satisfied to issue a Writ of Mandamus or any other appropriate Writ, Order or  
Direction, declaring, the Assessment Order passed by the 1<sup>st</sup> Respondent W/S  
W4? rw Sec, 14468 of the Income Tax Act, 1961, dated 22.08 2024,

SIN TTRAVAS TIS 4 /2025-24/ 1003 T S827}, for the Assessment Year

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arbitrary, illegal, bad in law, void-ab-initio, violative of the

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principles of natural justice, apart from being violative of Articles 14, 141  
and 285 of the Constitution of India and Sec 1484 of the Income Tax Act,

TQS), and is consequently set aside the same in the interests of justice,

IA NOT OF 2028:

Petition under Section 226(3) CPC is filed praying that in the

circumstances stated in the affidavit filed in support of the writ petition, the

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High Court may be pleased to stay all further proceedings, including any

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recovery, pursuant to the notices issued by the 1<sup>st</sup> Respondent, on 14  
{4848 of the Income Tax Act, 1961, dated 12.03.2024, bearing DIN.  
ITBAVASTISMAT 023. 24/1063 75888

{7, Pending dismissal of WP 11258 of & 14 and the High Court,

8 5

non

. for the Assessment Year 2023 -

The petition coming on for hearing, upon perusing the petition and the  
affidavit filed in support thereof and the order of the High Court dated  
3 10.08.2024 and 2024 Thof 2024 2907 2024 05.08 2024 &

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{2.08 2024 made herein and upon hearing the arguments of Shri AV A SMA

ia?

KARTIKEYA Advocate for the Petitioner and of SRI VUAY K.PUNNA  
Handling Counsel for the Respondents:

WP NO: 11347 OF 2024:

Between:

Mis The Andhra Pradesh High Court Advocates Association, High Court of  
Andhra Pradesh, Nelapadu, Amaravali - 822 237. Represented by its General  
Secretary, Mr. Srihari Nannapaneni, S/o Sri N. Sambasiva Rao.

Plaintiffs

AND

1. Assessment Unit, Income Tax Department, National e-Assessment  
Center, New Delhi, Room No. 404, 2<sup>nd</sup> Floor, E-Ramp, Jawahar  
Nehru Stadium, New Delhi. 110 603.

=. The income Tax Officer, Ward 8(1), Hyderabad, IT Towers, Assistant Commissioner Guards, Masab Tank, Hyderabad « 800 004, Telangana,

3. The Principal Commissioner of Income Tax - 4, Hyderabad Aayakar

Bhavan, LE Stadium Road, Sasheerbagh, Hyderabad - 500 004 Telangana.

4. The Principal Chief Commissioner of Income Tax, Andhra Pradesh and Telangana, Hyderabad, Room No. 822, 8<sup>th</sup> Floor, B Block, [T Towers, 10-2-3, AG. Guards, Hyderabad - 500 004, Telangana,

5. The income Tax Officer, Ward 2(1), Guntur, income Tax Office, Lakshmipuram Main Road, Guntur - 500 008, Andhra Pradesh,

Respondant/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 the order passed by the 1<sup>st</sup> Respondant, under s 147 read with Sec. 144 read with Sec. 7448 of the Income Tax Act, 1981, dated 29.02.2024, bearing DIN and Notice No. [TBAVASTYS/47/2025-24/10617 289191], for the

Os

Assessment Year 2015-16 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)(a) and 285 of the Constitution of India and Sec 148 of the

Income Tax Act, 1987, and to consequently set aside the same in the interests of justice

LA NO: 1 OF 2024

Petitioner under Section 91 CRA is Writ praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay all further Proceedings: including any recovery, pursuant to the order passed by the 1<sup>st</sup> Respondent, under s 147 read with Sec. 144 read with Sec. 1448 of the Income Tax Act, 1981, dated 24.08. 2024 bearing DIN and Notice No. ITRAVAST/S47/2083-24/ 1061 728917 0 ), for the Assessment Year 2015-16, pending disposal of WR No TTD? of 024. on the file of the High Court.

The petitioner coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated 05.08. 2024 9 POP 2024, Se OF 2024 04.08 2024 &

{2.08 2024 made herein and upon hearing the arguments of SRI A V A SIVA KARTIKEYA Advocate for the Petitioner and of SRI VINAY K. PUNNA,

Senior Standing Counsel for the Respondents:

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WP NO: T1382 OF 2026:

Between:

Mis The Andhra Praciesh High Court Advocates Aasociation, High Court of

Andhra Pradesh, Nelapadu, Anvaravall- 522 237. Represented by iis General

Secretary, Mr. Srihari Nannapaneni, S/o Sri N Sembasiva Rao.

#### PETITIONERS

AND

y. Assessment Uni, Income Tax Department, National e-Assessment Center, New Delhi, Roorn Nov 404, 3nd Floor, E-Ramip, Jawaharlal Nehru Stadium, New Delhi - 170 008.

=. The Income Tax Offiesr, Ward 21), Guntur, Income Tax Office, epee Main Road, Guniur « 800 008, Anchra Pradesh.

. The Principal Chief Commisianer of Income Tax, Andhra Pradesh &lalangana, Hyderabad, Room No- 922, Sth Floor, 'B' Black, | Towers, 10-2-3, A.C, Guards, Hyderabad - 500 004, Ielonsona

#### RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit fled therewith, the High Court may be pleased fo issue a Whit of Mandamus or any other aporonriate Wht, Order or Cirection, declaring the order ao by ihe Ist Respandent, ws 147 rv Sec. t44 mw Sec. 1448 of the Income Tax Act, 1981, dated 06.03. 2024, bearing DIN- IPBAVAST/S/147/2028-24/1 06217775421), for the Assesarment Year S016 ~ TF, a8 arbitrary, Heqal, bed in law, void-ab-iniic, violative of the principles of natural justice, apart fram being violative of Anicies 14. 190) Ng) and 288 of the Constitution of India and Sec 1484 of the Income Tax Act, 1961, and fo

canseguanily set aside the same in the interests of justice

IA NG: 7 OF 2024

Petition under Section 187 CPC is filed praying that in the circumstances stated in the grounds fled in support of the oelition, fhe High Court may be pleased fo stay all further proceedings, Including any recovery, pursuant fo the order paased by the 1 Respondent, u/s 147 rhv Sec. 144 raw Sec. 7448 of Ihe Income Tax Act, 1987, dated 06.04.2084, bearing DIN

Saeed

TEALAS TIS 7/208 3-841 002 11754261), for the Assessment Year 2016 ~ TY.

Vending disgasal oF WP T1362 af 2024, or fhe He of the High Court.

The setition coming on for hearing, upon perusing the Pattion and the alfidavil Hed In support thereof and the arder of the High Court dated OG OS 20e6, 1908 S024, (S.0f 2084, 22.07 2088 058. 08 edba &

We. OS. S024made herein and upon hearing the arguments of Sri AY A Siva

Karixeya, Advacate for the Petitioner, Sri Vahay KR Punna, learned Senior standing Counsel for income Tax Deoartment for the respondents:

#

Mis. Sri Eswar Educational and Rural Develonrment Society, Rfo. MEG. TSA APHE Colony, Guddapah - \$16 004, Andhra Bradesh Reoresented by ifs President, Mr Asoakandu Venkata Subbaracddy, Sioa. Mr. Aposkandu Ball Reddy  
PETITIONERSS  
AND

J. Assessment Unk, Income Tax Oeartment, National o-Assassment

"te

Center, New Delhi, Room No 40) 2nd Poor, E-Ramp, Jawaharlal Nehru Stadium, New Oeihi~ 170 003.

2. The incame Tax Officer, Exerotion Ward, Tirupatl, income Tax Offline, Near SBI THak Road Branch, KT Road Tirupati. S17 80? Andhra Pradesh

. The Principal Chief Commussioner of income Tox, eo xernotion) Delht,

bab

25th Moor, E-2, Biook, Fratyasshkar Bhawan, Caio Gantre, UN. Marg, New Delhi? 10008  
RESPONDENTS

Petition under Arficie 236 of the Constitution of india praying Thatin the ciroumtanoss slated in the affidaywt Hed herewith, the High Court may be

isd

pleased to issue a Whit of Mandamus or any other appropriate Writ, Order or Direction, declaring that the order passed by the ist Respondent, u/s 147 ray Sec. 144B of the Income Taw Act, 1961, dated 15.09.2004. bearing DIN and



Notice No ITEAVAST/S/147/2023-24/1 08270503111), for the Assessment Year 2015 -18 as arbitrary, illegal, bad in law, void-ab-initio, violative of the principles of natural justice, apart from being violative of Articles 19C No} and 265 of the Constitution of India and Sec 148A of the Income Tax Act,

1867, and to consequently set aside the same in the interests of justice.

IA NO: 7 OF 2024

Petition under Section 157 CPC is filed praying that in the circumstances stated in the grounds filed in support of the petition, the High Court may be pleased to stay all further proceedings, including any recovery, pursuant to the order passed by the 1<sup>st</sup> Respondent, as (47 vs Sec. 148A of the Income Tax Act, 1961, dated 15.03.2024, bearing [NN and Notice No ITAVAS T/Si 14 7/2023-24/ 1062 70503111]), for the Assessment Year 2016 -18,

A

Pending disposal of WP 17391 of 2024, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated 08.05.2024, 19.06.2024, 19.08.2024, 19.07.2024, 19.07.2024 US.08.2024 & 12.08.2024 made herein and upon hearing the arguments of Si A VA Siva Kartikeya, Advocate for the Petitioner, Sri Vihay K Punna, learned Senior

Standing Counsel for Income Tax Department for the respondents:

WRIT PETITION NO: 17404 OF 2023

Between:

Mrs. Veeramachaneni Lakshmi Devi, vs. Mr. Veeramachaneni Nagender Babu, aged 62 years Occupation: Housewife, NH. No. 8-2-269/S/60, Plot No. 60, Sagar

society, Road No. 3, Banjara Hills, Hyderabad - 500 034, Telangana

PETITIONERS

AND

1. The Assistant Commissioner of Income Tax, Vijayawada, C R Buildings 1 Stair, Annex, MG Road, Vijayawada - 520 002, Andhra Pradesh  
2. The Chief Commissioner of Income Tax, Hyderabad, (T.T. Towers, 10-2-3, AC Guards, Hyderabad - 500 004, Telangana,

RESPONDENTS

Petition under Article 226 of the Constitution of India is filed 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, as may be fit:

a. the order passed by the 1<sup>st</sup> Respondent, as 148A of the Income

Fax Act Y86), dated 16.04.2024 bearing DIN and Notice No  
TTBAIAS TIF 48A/2023-24/1 08407 47870), for the Assessment Year 2017

b. the notice issued by the 18 Respondent, u/s 148 of the Income Tax  
Act, 1961, dated 16.04.2024, Bearing DIN and Notice No  
TTRATAS TS 48 T/S024-25/ 088 08 P2810) for the Assessment Year 2017  
Te:

were

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 285 of  
the Constitution of India under Section 245A of the Income Tax Act, 1961, and for  
consequently set aside the same in the interests of justice.

(ANG: TOE 2088

ARRAN

Petition under Section 226 CPC is filed praying that in the

circumstances stated in the grounds filed in support of the writ petition, the

High Court may be pleased to stay all further proceedings, including any  
recovery, pursuant to the notice issued by the respondent, u/s 148 of the  
Income Tax Act, 1961, dated 16.04.2024 bearing DIN and Notice No.  
IPBAAS/S/148 1/2024. 25/1064087241(1), for the Assessment Year 2017 -  
35, pending disposal of WP No. 11401 of 2024. on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the  
affidavit filed in support thereof and the earlier order of the High Court dated,  
10.05.2024 dated 10.05.2024. {2.07.2024 007 8024 0s.0820e4 &  
12.08.2024 made herein and upon hearing the arguments of Sri A V A Siva  
Kariikeaya, Advocate for the Petitioner, Sri Vijay K Punna. is an Senior  
standing Counsel for Income Tax Department for the respondents.

WP NO: 11882 OF 2024:

Between:

Ms. Spartek Ceramics India Limited, Regd. Off Narsinganuram Mitte

Palemmandragin Taluk, Chittoor, Andhra Pradesh-517 142. Rep. by Ns

Authorized Signatory, Sri T Mani

Petitioner

AND

1. The Union of India, Represented by its Secretary (Revenue), Ministry of  
Finance, Department of Revenue North Block, New Delhi- 110004

2. The Financial Chief Commissioner of Income Tax, National E-  
Assessment Centre, Income Tax Department, Delhi, 3<sup>rd</sup> Floor, E-Rang,  
Jawahar Nehru Stadium, Delhi- 110 003

The Assistant Commissioner of Income Tax, Circle 1(1), Tirupati.

4. The Additional Deputy/Assistant Commissioner of Income Tax,

National Faceless/E-Assessment Centre, Delhi, Income Tax  
Department, 2 Floor, E-Ramp, Jawaharlal Nehru Stadium,  
Delhi-110003,

. Assessment Unit. Income Tax Department.

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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

pleaded to issue writ, order or direction more particularly one in the nature of  
Writ of Mandamus Noted bearing [TRAYAST/FI48ASCN 208 t-

See TP T8803 00) dated 27.03.2022 under Section 148A(b) of the Income  
Tax Act 1961 and the consequent order bearing FPEA sAST  
PA ABAR02S- SA 04SG284 TSO) dated 04. 2022S passed under Section  
148A(b) of the [TA and the subsequent notice under Section 148 of the [TA  
dated 04. 2022S and thereafter passing the consequential Assessment Order  
vide DIN. No. TSA AQST AG (47 /2089-249 106310882704) dated 27.05 2024  
Minpagned Order") under Section 147 read with Section 1445 of the [TA and  
consequently demanding an amount of Rs 40,03,9404 vide Demand Notice  
vide DIN AND Notice No. TBAVAST/S/M SQ/20838-24 TOS 10ATSS() dated  
20. 2024 (Demand and notice of penalty No PTBA /RNL

SAR POALR02 S84 T0DS T00SES dated 21.03 2026 ( penalty Notice') passed

by the Respondent as arbitrary, illegal, one without power or jurisdiction and

see

contrary to the e-Assessment of Income Escaping Assessment Scheme,  
2022, Section 148A(b) and Section 1448 of the ITA apart from being violative of  
the fundamental rights guaranteed to me under Articles 14, 19 and 21 of the  
Constitution of India and consequently set aside the same.

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IA. NO: T0F 2088

Petition under Section 751 CPC is filed praying that in the  
circumstances stated in the grounds filed in support of the petition, the High  
Court may be pleased to stay the operation of Notice bearing  
TBAVAST/F/TSSACSCNYS02T- SeP04t))060N7) dated 27.08. 2022 under  
Section 148A(b) of the Income Tax Act, 1961 and the consequent

order bearing [TBAVAST/FA48A/8028-85/ 1) 0420284 180) dated 04.04.2022

passed under Section 148Aic} of the [TA and the subsequent notice under Section 148 of the ITA dated 07.04.2022 and thereafter passing the consequential Assessment Order vide BIN. No. {TBA/ASTISMa7 9004. 24 TOSI TOS2 71) dated 27.03.2024 Grnpugned Order} under Section 147 read with Section 1448 of the ITA and consequently demanding an amount of Rs.40,83,940/ vide Demand Notice vide BIN & Notice No TRAVASTIS/MS6/2083- 24/1 083108765(1) dated 21.06.2024 PDemand Notice") and notice of penalty No. ITRAIPNLIS/OTOAS023 -24,/41 0631 N808S HU dated 27.03.2024 ("Penalty Notice") passed by the 8<sup>th</sup> Respondent, Pending disposal of WP 11582 of 2024, on the file of the High Court,

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court order dated TOS 2028, 19.06.2024 15.07.2024, 88.07.2024 OR.08 gd2q & 12.08.2024 made herein and upon hearing the arguments of Sri Chatia Gunaranjan, Advocate for the Petitioner, Sd Vijay Kumar Punna, learned Senior Standing Counsel for Income Tax Department for the respondents:

WRIT PETITION NO: 17605 OF 2024

Between:

amt. Lakshmi Sammeta, 20-333, Chflakalapucl, Machilpatnam, Krishna District-82 1002, Andhra Pradesh.

Petitioner

AND

1. The Income-tax Officer, Ward-1, Machilapatnam, 20/828, Parasnet,

Machilapatnam-827001, Krishna District.

no

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The Principal Chief Commissioner of Income-tax, Andhra Pradesh & Telangana Region, Room No.922, 9<sup>th</sup> Floor, B-Block, | T Towers, 1023 AG Guards, Hyderabad-500 004, Telangana.

3. The Assessment Unit, income-tax Department, National Faceless e-Assessment Centre, Room No. 401, E-Ramp, Jawahar Lal Nehru Stadium, New Delhi 110 088,

4. Union of India, represented by its Principal Secretary Government of India,

Ministry of Finance, 3 Floor Jeevan Deep Building, Sansad Marg, New Delhi 110 001.

Respondents

Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue Writ of Mandamus or any other appropriate Writ or Order TIRASAS TG T4 72025-2464 TORS 750TRC) dated 27/08/2024 passed by 1<sup>st</sup>

section 144 read with Section 144 of

or Order declaring the impugned Assessment Order void.

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respondent as best judgment

Act 1987 as arbitrary, null and void, illegal, bad in law, violative of the

principles of natural justice and contrary to the provisions of the Act 1987 without jurisdiction, apart from being violative of Articles 14, 19(1)(a) and 305 of the Constitution of India and consequently set aside/quash the Assessment

Order dated 31/05/2016 for the Assessment Year 2015-16

for AOs 1 of 2024

Petition under Section 417 CPC is filed praying that in the circumstances stated in the grounds filed in support of the writ petition, the High Court may be pleased to order stay of all further proceedings for Rs.61,75,533/- including any recovery, pursuant to the demand made under Section 156 issued by the 1<sup>st</sup> respondent pursuant to Section 147 read with Section 144 of the Act, 1961 for the Assessment Year 2015-16. pending disposal of ALP No. T1805 of 2014, on the file of the High Court.

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The petition coming on for hearing, upon perusing the petition and the affidavit filed in support thereof and the earlier order of the High Court dated, 08.07.2024, 12.07.2024, 29.07.2024 05.08.2024 & 19.08.2024 made herein and upon hearing the arguments of Sri. Sanjeeva Rao Advocate for the petitioner, Sri Vilhay K Punna, Standing Counsel for respondent No.3

and The Deputy Solicitor General of India for Respondent No.4.

WP NO: 14652 of 2024:  
Between:

Venkata Raia Srinivas Bommidala, S/o Purnalah &. Aged about 54 years,  
Occ. Business, D.No.4-20-24, Ring Road, Guntur, Andhra Pradesh-52000  
Petitioner

AND

1. Assistant Commissioner C8 Income Tax, Olrefe 2(4), Gurtur, Incame Tax Office, Lakshmipuram Main Road, Guntur, Andhra Pradesh-S22006  
2. The Principal Chief Commissioner of Income Tax, AP and TS, 10th Floor, O-Block, LT. Towers, 10-2-3, A.C. Guards, Hyderabad-Sag004.  
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Assessment Centre, Delhi, Ministry of Finance, Roam No. 404 2nd

tae

. The Assessment Unit, Income Tax Department, National Fa

Floor, E-Ramp, Jawaharlal Nehru stadium, Delhi? 10008,  
Respondants

Pettion under Article 228 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, order or direction, more particularly one in the nature of Writ of Mandamus, declaring the Assessment Order dt. 19.01.2024 passed by the 3<sup>rd</sup> respondent u/s 147 r.w.g 1444448 of the Income Tax Act for AY. 2038-16 vide DIN No. ITBAIAST/SM47/2023-24/10580547 7811), which is passed as a consequence of the order passed u/s 147 dt. 01.04. 2022 vide DIN No. ITBAVAST/F/T48A/2082- 2a10484 125100) and the notice u/s 148

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dt. 01.04.2022 vide DIN No. ITBAIAST/SM48 1/2002. 25dazq128070),

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issued by the JAC (1<sup>st</sup> respondent) instead of FAQ G<sup>TM</sup> respondent), as vol,

egal, and contrary to the Principles of Natural Justice .

{A NO: 1 OF 2024

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Sanction under Section 115 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 pursuant to the Assessment Order dt. 19.01.2024 passed by the 3<sup>rd</sup> respondent u/s 147 r.w.g 144/144 of the Income Tax Act for AY. 2075-18 vide DIN No. ITBALAST/SN 47/2083  
y

2d/T 0599847 F301}, Pending disposal of WR 11682 of 2024, on the file of the

The petition coming on for hearing, upon perusing the petition and the affidavit filed in support thereof and the order of the High Court dated 08.08.2024 {00H 2088 IOS shed Tho, 20e4, ZeOP 2084 OS. 08 2084 2.06. 2084 made hasin and upon hearing the arguments of SRILDUNDU MANMOHAN Advocate for the Petitioner and of Sr. VULAY KUMAR FPUNNA,

Standing Counsel for the Respondents:

WRIT PETITION NO: 14'S) OF 2024

Baiweean:

Kusam Kol Reddy, So. Late Nagendra Reddy, Age- 85 years. Presently residing at N.No.6-07 7/4, Opposite Coun, Jaggaoyet, NTR (erstwhile Krishna) District  
Petitioner

AND

4. Union of India, Income Tax Department Represented by the Chief Commissioner of Income Tax, Andhra Pradesh and Telangana, Room

No.822, 8°  
Telangana.

Floor, &Black, LT. Towers, 10-2-3, AC Guards, Hyderabad

The Deputy Commissioner of Income Tax, Circle Ward 1 (1).  
Vijayawada. Situated at CR. Building, 1" Floor, Annexe, MG. Road,  
Vijayawada.

Respondents

That under Article 226 of the Constitution of India is Med Praying that in the circumstances stated in the affidavit filed therewith, the High Court may

do,

be pleased to issue an appropriate writ, order or direction more particularly one in the nature of Writ of Mandamus declaring the order passed by the 2° respondent dated 20/07 2024, bearing GIN and Document. No ITBA/AS T/F/SH1 14/2083-24/1089S48942(4) for the Assessment year 2076 - 17 in respect of PAN No AEQPROGSIG and the consequential Notices issued as legal, arbitrary, barred by limitation, void ab-initio, violation of Principles of Natural Justice apart from being violation of Articles 14. 14. 285 of the Constitution of India and Section 1484 of the Income

Tax, 1967 and to consequently set aside the same in the interest of justice

IA NO: 1 OF 2024

Petitioner under Section 157 CPC Praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to pass an interim order of stay of all further proceedings pursuant to

the order passed by the 2<sup>nd</sup> respondent dated 26/09/2004, bearing DIN & Document, NoTTBAVASTIF/ST 14/2029-84/ 1 D883 4994204} for the Assessment Year 2076 - 17 In respect of PAN No AEQPKS98S1G and the consequential Notices, pending disposal of WP No.1 17S) of 20e4, on the file of the Nigh Court.

The petition coming an for hearing, upon perusing the Petition and the affidavit filed in support thereof and the earlier order of the High Court dated, W0.OS 2024 8 010 2024 & TOF 2024, 20.07 2084 08.08 2024 &

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WS2.08. s024made hergin and upon fearing the arguments of Sr.Kk Jyothi Prasad Advocate for fhe Pelitianers, Sri. Vinay KR. Punna, Standing Counsel for Respondents,

WRIT PETITION NO: 12326 OF 2024

Sehvaenr:

Umamaheswara Rao Eduguganh, Decor No.aigs, Guidlavalleru, Krishna Districh 827386, Andhra Pradesh.

Fatitioner

AND

{. Tre Assessment Uni, iIncome-fax Department, National Faceless & Assessment Centre, Roor No. 401, E-Ramp, Jawaharlal Nehru Stadium, New Delhi 110 003.

s. The Rrincipal Chief Commissioner of Incame-tax, Andhra Pradesh and Telangana Region, Roorn No Ses, 9" Floor, Block, fT Towers, 1025 AS Guards, Nyderabead-5o00 004, Telangana.

3. The incame-iax Officer, Ward-4, Gudivada, Opp Bhaskar Talkies, Guodivada-Ss 130, Krishna District

& Union of India, rep sd Re Principal Secretary. Government of Indi, Ministry of Finance, 2° Floor, Jeevan Seep Bullding, Sansad Marg, New Oeihi 1 TOU

Respondents

Petition under Aricle 220 of the Conetiution of india praying that in the girmsianoes Slated in the afidawt filed therewith, the Nigh Court may be nieased fo issue Wirt of Mandarnus or any Other appropriate Wit or Order or "rection declarng the empugned Assessment Order vide No.

ITEAIASTISAS7/2023-24/1061 123542801} dated 19.02. 2024 passed by the 1° respondent best judgment order under section 147 read with Sections 144



and 1448 of Act 1981 @s arbitrary, null and void, legal, bad in law. violative  
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of the princioles of natural justice and contrary to the provisions of the Act,  
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T9867 without juriediction, apart from being violative of Ariicias 14. 4 0 Tia and  
285 of the Constitulien of India and consequently Sel-aside/quash the  
Assessment Order dated 19.02 2024 for the Assessment Year 2076-17,

IANO: 1 OF 2024

Petition under Section 197 CPC ie fled praying that in. the  
circumstances stated in the affidavit Ned in support of the writ petition, the  
se Court may be pleased to order stay of all further mroceedings for  
Rs.04,75,530/ including any pacovery, pursuant fo the demand notice under  
Section 158 issued by the 1" respondent pursuant to Section 148 of the Act,  
i864 for the Assessment Year 2015-16, pending disposal of the Writ Pelion  
No. 12324 of 2024, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the  
afidavii Hed in support thereof and the orders of the High Court  
daled: 20.06.2024, 1S. 07. 2024, 28.07 20e46 OF 8.2084 & 12.08 20edmade  
herein and upon hearing the argumenis of S.C Saniaeva RAO Advocate for  
ihe Petitioner and of Sri. Vilhay K. Punna, Advocate for the Respondent Nos. 1  
to 9, Srv K0Yaghna Dut, Deputy Solicitor General of India for Respondent

WRIT PETITION NQ: 12426 OF 2024

Between:

Hussian Reaay Dandeti, GSfa, Dondeli Venkateswara Reddy, aged about 58  
years, Ria, 2164/5, Mangalagii Mandal, Kala Post, Andhra Pradesh ~ 522508  
(PAN. AONPD0SS9P)

Petiitioner

AND

1. The Union of Indie, Minisiry of Finance Rep. by ts Secretary, 168-B.  
North Block, New Delhi - 110 04

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&. The Income Tax Offer, Circle € Ci} Guntur, Laxrmiguran Main Road,  
Suntur, Andhra Pradesh - 522006

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ai Garimiesioner of incarne Tax, Vishakhapatnam, Direct  
Yaxes Building, MVP Main Rd, beside Post Office, Sector 8 MVP  
Colony, Visakhapatnam, Andhra Pracash - 830010,

Respondents

Ration under Aricie 228 of the Constitution of India is ec praying the

in the ciroumelances Stated in the affidavit fled therewith, the High Court may  
be pingead fo - issue a Writ, Order or Direction more particularly, ane, in the

nature of Wit of Mandamus, decigring the action of the Rasoandent No. 3 in

passing an Order dated 25.05.2025 u/s. 148Aiq} and Notice uve. 1489 dated

25.03.2026 calling far income for AY, 2076-17 as dlegal, arbitrary, bad in law  
and violative of Aricies 14, 19 and 265 of the Gonsillution of India \$. Set aside  
the Order dated 25.00 2023 u's. T45A(c) and Notice issued by Resnondent  
Nog u/s. 148 of Income Tax Act, 1961 dated 25.03.2023 calling for the return

af income of the Petitioner for AY. 2018-17 and any consequent proceedings  
as lacking in jurisdiction and Hi Set aside and quash the assegsment order

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dated £6.12 2029 against the Fetttioner for the AY. 2016-17 on grounds of  
lack af juriediction of the Assessing Officer fo proceed and pass order afer  
concluding {hat the Inoame escaping Assessment is fess than Rs. 80 lakhs in

view of the Himilation imposed under Section 149(1 Nb} of the Income Taw Act,

ceeds.  
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iA NO: 7 OF 2024:

Petition under Section 187 of CPC is fied oraying that in the  
rourrmmfances stated in ihe affidavit fled in suppeart of the writ oellian, the  
High Court may be pleased fo stay ihe recovery of demand pursuant to the  
Assessment Order passed by the income Tax Department under Section 14?  
raw Section t44 and Sektion 1448 of the Income Yax Act. 1981 dated

28.12.2089 for Assessment Year 2018-17 and direct the Department to aot  
lake any coercive steps for recovery of demand Pending disposal of WP  
W428 of 2024, on the file of the High Court,

The petition coming on for hearing, upon perusing the Petition and the  
affidavit filed in support thereof and the orders of the High Court dated:  
27.08.2024, 15.07 2084, BU.07 2084 05.08 2084 & 12.08 200d made herein  
and upon hearing the arguments of Sd P Pavan Kumar Rao Advocate for the  
Petitioner and of Deputy Solicitor General for the Respondent No and of SR}

VUHAY KR PUNNA, Standing Counsel for the Respondent Nos.2 & 3

WRIT PETITION NO: 12452 OF 2024

Set between:

Nagesawara Rao Chinthalanudi, Sie. Vesraiah Chinthalapudi, aged about 38

years, Rfo. S42-1, Sanjeeve Nagar, Addanki (North) {U), Prakasam,  
Seat,  
Petitioner/s

AND

1. The Union of India, Ministry of Finance Rep. by its Secretary, 168.8  
North Block. New Delhi- 110 004,  
The Income Tax Officer, Ward 1 Ongole, 1 Office, Roshan Plaza Sth

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ine , Rar. Nagar, Ongole, Andhra Pradesh, 589004

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3. The Principal Commissioner of income Tax <1, income Tax Office, Raj  
Kamal Complex, Lakshmipuram, Main Rd. Ashok Nagar. Guntur  
Andhra Pradesh - 522007

4. The National Faceless Assessment Centre income Tax Department,  
Ministry of Finance, Govt. of India, New Delhi,

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 may be pleased to-

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issue a Writ, Order or Direction more particularly, and, in the nature of  
Writ of, Mandamus, declaring the order passed by the Respondent No 2 dated

29.03.2023 u's. 148A03) and Notice issued by the Respondent No.2 under Section 148 of the Income Tax Act, 1981 dated 08.03.2023 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,

Set aside the Order dated 29.08.2023 u's. 148Ad) and Notice issued by the Respondent No.2 under Section 148 of the Income Tax Act, 1981 dated 30.02.2023 calling for the return of income of the Petitioner for AY 2019-20 and any consequent proceedings as lacking in jurisdiction.

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IA NO: 7 OF 2024

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Petitioner under Section 148 of the Income Tax Act, 1981 is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the

High Court may be pleased to stay the recovery of demand pursuant to the writ.

Assessment Order passed by the Income Tax Department under Section 148 of the Income Tax Act, 1981 dated 08.03.2024 for Assessment Year 2019-20 and direct the Department to pay interest.

any coercive steps for recovery of demand, Pending disposal of WP 12482 of 2024, on the file of the High Court,

The case coming on for hearing, upon perusing the petition and the affidavit filed in support thereof and the orders of the High Court dated 21.06.2024, 20.07.2024, 20.07.2024 & Writ Petition No. 12482 of 2024 and upon hearing the arguments of Sri F. Pavan Kumar Rao Advocate for the Petitioner and of Deputy Solicitor General for the Respondent No.2 and of Sri V. AIRAY K. PUNNA, Standing Counsel for the Respondent No.2 & 3.

WRIT PETITION NO: 12870 OF 2024

Between:

Bhag Chand Agarwal, S/o (Late) Jai Narain Agarwal, Aged about 68 years, Rtg 2504. Laxmi Oxygen Towers Seethammadhara Road Visakhapatnam - 530 019, Used to hold the position of a Partner, in the Blooming Really LLP, An LLP dissolved in the FY 2018-19, which had its registered office at 47-23-28. Bharat Towers, Owarakanagar Visakhapatnam, Andhra Pradesh - 530018.

Petitioner

1. Union of India, represented by its Secretary, Finance Department, New Delhi, and  
2. The Principal Chief Commissioner of Income Tax, Andhra Pradesh and

ane Hyderabad Room No 922. 9<sup>th</sup> Floor, B Block, 1 T Towers,

0-2-3, AC Guards, Hyderabad - 500 004, Telangana.

3. The Income Tax Officer - Ward 1/1}, Visakhapainam, Room No. 407, 4<sup>th</sup> Floor, Pratyakshakar Bhavan, MVP Double Road, Visakhapatnam, Andhra Pradesh ~ 5800280

4. Faceless Assessing Officer, National Faceless Assessment Centre, income Tax Department, New Delhi

#### Respondents

Petition under Article 226 of the Constitution of India is filed 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 under Sec. 148A of the Income Tax Act, 1961, dated 29.04.2024, bearing OIN and Notices No.

ITBAVASTIF/T48A/2024- 25/1 08430681204}, by the Sr Respondent, for the Assessment Year 2017-18, and & the notice Issued under Sec 148 of the income Tax Act, 1961, dated 23.04.2024, bearing DIN and Notice No.

ITBAVAST/S/148\_1/2024-28/1084305048(1), by the 3<sup>rd</sup> Respondent, for the Assessment Year 2017-18, as arbitrary, illegal, bad in law, void-ab-initio

violative of the principles of natural justice, apart from being violative of

clauses 14 and 265 of the Constitution of India and contrary to Section 148 A of the Income Tax Act, 1961, and consequently set aside the same in the

interest of justice.

LANG TOE 2024

Petition under section 25 of CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay all further proceedings, including any recovery, Pursuant to the notice issued under Sec. 148 of the Income Tax Act, dated 23.04.2024, bearing DIN and Notice No.

ITBAVASTISMAS \_ 1/2024-S5. 108430804801), by the 3<sup>rd</sup> Respondent, for the Assessment Year 2017-18: Pending disposal of WP IS870 of 2024, on the file

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of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the orders of the High Court dated: 25.06.2024, TS.07.2024 S907 2024 08 OR S0ed & 12.08.2024 made herein and upon hearing the arguments of SRE VIVER CHANDRA SERNAR S

Advocate for the Petitioner and of GP FOR FINANCE for the Respondent  
No.1 and of Sri Wihay K. Punna, Standing Counsel for the Respondent Nos.

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Wee,

WRIT PETITION NO: (2888 OF 2024

Rahgear:

Andhra Pradesh Stefe Hancdioam Weavers Co Operative Society Limited,

Nawng Hs address af 74-10-30 Lalasheruv Road, Raiahmundry, East

Godayan \$S3106, Represented by Hs Authorized Signatory, Mysore  
Nageswara Rao, S.c. Mysore Ramaiah, Aged about 89 Years, Ryo.  
Hyderabad

Petitioner

1. The National Faceless Assessment Canter, Income tay Depariment,  
New Delhi, india

é. income Tax Officer, Ward 2(1), Rajamahendravaram

Gt

The Asseasment Link, Income Tax Depariment, Ministry of Finance,  
Government of India

Respondents

Petition under Article 226 of the Constitution of india is Med prayi ng that  
inthe circumstances stated in the affidavit fled therewith, the Hi igh Court may  
be pleased fo issue a writ, order or direction, more particularly in the nature of  
wrt of mandamus declaring order under Section (48Afq} dated 80-02. 2023  
bearing ITBAYASTIFN48A/2022-25/10518B80330), the dated 30-09-2025  
u/s.notice 148 bearing DIN ITBAVAST/S/148 1/2022. 23081697 838M and the

Reassessment order dated 12-02-2024 hearing ITRAIASST/SN47/2023-

e4/J060807305(1), as being void, legal, arbitrary, without jurisdiction, violate  
of Ariicie 14 of the Constitution of India and consequently sel aside the same

[A NO: 1 OF 2024

Petition under Section 141 CR0 is Hed praying that in the circumstances  
stated in the grounds filed in support of the writ petition, the High Court may be  
eased to Stay all further proceedings including collection of tax pursuant to  
the Reassessment order dated 12-02-2024 bearing ITBAYAST/SMATG023.

24/{0B0807905(01), pending disposal of W P.No. 129898 of 2084. on the file of the High Court.

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The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the earlier order of the 28.08 2024, 12.07 2024, 20.07 2024 056. 08 2024 & TAOS 2024 made herewith

and upon hearing the arguments of Sr.M.Nage Deepak, Advocate for the

Petitioner, and of Sd P. Vilhay Kumar, Standing Counsel for respondent Nos. 1 to 3

WRIT PETITION NO: (3048 OF 2024  
Sehvan:

Mrs.Nusrat Shagia, wife of Hasan Raia Shak, aged about 26 years,

See Honmeaker, Rio Plat No 103, Blossoms Apartment, Krishna Nagar,

2<sup>nd</sup> floor, Near Challanya Godavan Graameena bank, Paltabhmuran  
Guntur

4. The Income Tax Officer - Ward 1401), Hyderabad, Income Tax 1

AC Guards, Masab Tank, Hyderabad - 500 004, Telangana

2. The Principal Chief Commissioner of income Tax, Andhra Pradesh and  
Telangana, Room No. 22 8th Floor, 'BR' Block, 1 T Towers, 10Q-2-35, AG  
Guards, Hyderabad - 500 004,

3. Assessment Unit, income Tax Department, National e-Assessment

Room

Center, New Delhi Room No. 401, 2<sup>nd</sup> Floor, E-Ramp, Jawaharlal Nehru  
Stadium, New Delhi 110 002  
Respondents

Petition under Article 228 of the Constitution of India is filed praying that  
in the circumstances stated in the affidavit filed therewith, the High Court may  
be pleased to issue a writ, order or in the direction, more particularly one in the  
nature of WRIT OF MANDAMUS or any other appropriate writ, order or  
direction, declaring that the order passed by the Tax Respondent under Section  
(245A) of the Income Tax Act, 1961 dated 06.06.2022 bearing DIN and

18e

Notice No ITRBAAST/FMASA/Q02 3.33) POSVBA TES K0) dated 04.04.2022. for Assessment Year 2018-2019 and i. The Notices issued by the Tax Respondent under Section 148 of the Income Tax Act, 1964 dated 09.04.2022 bearing DIN and Notice No. TBAIAST/S/148 1/2082-29/10d 267580701) dated 09.04.2022, for Assessment Year 2018-2019 As arbi i legal, bad in law, void-ab-initio, barred by time, violative of the principles of natural justice, apart from being

in violation of Articles 74, 10(1)(g) and 288 of the Constitution of India and section 145B of the Income Tax Act, 1964 and for consequently subverts the same in the interest of justice.

IA NO: 7 OF 2024:

Petition under Section 151 of CrP is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay all further proceedings. including any recovery, pursuant to the notice issued under Section 148 of the Income Tax Act, 1964, dated 04.04.2022 bearing DIN and Notice No UTBAVAS TIEN 48A/2022-25/1 04284199711) dated 04.04.2022, for Assessment Year 2018-2019 & dated 08.04.22 bearing DIN and Notice No. BAVASTIS/148 1/2028-20/ 04267 5307 (1) dated 09.04.2022, for Assessment Year 2018-2019, pending disposal of Wt Petition No. 13045 of 2024, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the earlier order of the High Court dated. 28.06.2024 & 12.07. 2024, 28.07.2024 05.08.2024 & 12.08. 2024 made herein ant upon hearing the arguments of Ms.Mallavolu Nikitha Advocate for the Petitioner and of Sivithay K. Punna, Advocate for the Respondent Nos.1 to 3.

RIT PETITION NO: 13128 OF 2024

Between:

and

Vathkull Srinivasa Rao, S/o. Subbarao Age about 56 years,

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g/s  
s/s  
ect  
thd

Magidi, Mutluru Village, Vathicherukuru Mandal, Guntur (N.S. Dist - 529 245)  
Petitioners

AND

. The Income Tax Officer, Ward -1(1), Guntur

@. The Principal Chief Commissioner of Income Tax, Andhra Pradesh



ard Yelanganea, Hyderabad, Room No. Ges. 9° Flonr, 8 Block | T

Towers, 1023, AG Guards, Hyderabad - 800 004, Telangana.  
&. Assessment Unit incorme Tax Deperirnent, National easseserneni  
Center, New Dethi, Roam Ne. 401, 2° Floor, E Ramp, Jawaharlal  
Nehru Stadium, New Delhi - 110 G03.

Respondent's

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ian of India praying that in the  
iin the effidavil fled therewith, the High Courf may be  
may be pleased to Igsue @ wrt, order or directian more particularly ane in the  
nature of a Wii of Mandamus, declaring {he notices of fhe respondent dated  
SUN-S024 is Hisgal, arbitrary, unjust and contrary to Law, orincinals of netural  
Justice under Art-2e6 of Constitution of India, and also against ihe income  
Vax Act and Rules and directing the respondent without following nies and

requiations in respect of fhe above case.

IA N0s T0F 2084

Petition under Secton TS) CPC is filed praying that in. the

circumstances stated in the grounds filed in support of the petition, the High Court may be pleased to suspend the notice of the respondent dated

30-08-2024, Pending disposal of WP T2728 of 2024. on the file of the High Court,

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the orders of the High Court dated: 27.06.2024, 20.07.2024, 05.08.2024 & 12.08.2024 made herein and upon noting the arguments of Srikanadhi Bhatla Srinivasa Murthy, Advocate for the Petitioner, GP FOR INCOME TAX for the Respondent Nos. 4 to 3

WRIT PETITION NO: 13777 OF 2024

Between:

Mulivarahi Aakaash Hemanth, S/o P Srinivas Rao, Aged about 27 years, Rio. O.No. 575 6/4 Lane, Arundelpet Guntur 522002, Andhra Pradesh. India.  
\_ .Petitioner  
AND

1, The Union of India, Represented by its Secretary (Revenue), Ministry of Finance. Department of Revenue, North Block, New Delhi - 110004

& The Principal Chief Commissioner of Income Tax, National E-Assessment Centres, Income Tax Department, Delhi, 1st Floor, E-Ramo, Jawahar Lal Nehru Stadium, Delhi- 110003

vs

The Income Tax Officer, Ward 3, Guntur.

4. The Assessment Unit, Income Tax Department, Guntur,

Respondents

Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to pray that this Honble Court or any other court in respect of the matter covered by this Writ Petition,

@} His therefore prayed that in the facts and circumstances of the case, this Honble High Court may be pleased to issue a writ, order or direction more particularly of the nature of Writ of Mandamus declaring NH BAVAS TIF TAS AISCNYV208 T-ed/T04 10849820) dated 5.2.2022 under

Section 148A (5) of the Income Tax Act, 1967 and the Order passed under Section 148A (a) bearing ITEAVASTIF AAS A/2089-235 0428654401) dated 04.02.2022 and the

TBAVAST/S/148\_1/2022-23/104287 1826(1) dated 08.04.2022 Issued by the

2 notice under Section 146 of the Income Tax Act bearing

ord Respondent for FY S047-18 as being arbitrary, egal, unreasonable  
contravention of Section T4SA of the income Tax Act apart fram being

violative of the princigles of natural lustice and Article 14 of the Constitution of

bY and Show Cause Notice bearing TEASED ST SNES

24/1 05952 THS3( 7) dated 08.07 2024 and passing the consequent order under  
roW. § 744 read wih section i446 of the [TA bearing  
TTRAVAS TIS ee /20S 3-28 T0SS0ST FEI) dated 20.08 2084 and Natice of  
Demand under Sectinn [58 of the [TA bearing ITSAMASTYSN SS e0o3-

24/1 083037 8081) dated 20/0G/2024 issued by the 3° Respondent for the FY.  
S0V7-2078 and Fenally Notices Penalty Netices bearing

ITBAIPNLIS 2 POAIZ0S8-2 BA OGM 8 FSR dated 30.04, 2024 and  
ITBA/PNLISIS POA208 S241 CEB OS 7 a7 SC} dated 30.04 2084 issued by the <\*

Respondent as being arbitrary, Hiegal, unreasonable, in contravention of  
section 146, 14% and Section 1448 of the Income Tax Act apart frorn being  
vidlative of the orincinies of natural justice and Aricie 14 of the Consiiuuian of

'india and consequenily set aside the sam

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JA NO: 7 OF 2024

Pettion under Sectiog 73) CRC is Med praying that in the  
craurrstances slated in the affidavit fied in supsort of the writ pelition, ihe  
High Gourt ray be pleased fo stay the operation of the order under Section

PF ows 144 reac wih section 7448 of the [TA 9 bearing  
ITBAVAS TSM T/R0Z3- 24083087 TST) dated 208.2084 and Notice of  
Demand under Section 186 of the ITA bearing [TRASASTISMS6/9025-

24/1 0B9037898(1) dated Z0QG/2024 issued by the 3° "esponcen and fo  
direct the Respondents not to initiate any coercive steps against the Petitioner  
pursuant to Order bearing ITRAIAS/SM "ari202%-24106308776401 dated  
20.03.2024 and Notice of Dernand under Section 156 of the IT A bearing  
IT BAVASTISN S8/2023-24/ 108390378881} dated 2ZONIG2084 and Panally  
Notices Penally Notices bearing ITRAVPNL/F/ST0A/2024 2510844557884)  
dated S0.0¢.2084 and ITBAVPNUS! 270A/2088241 08308797201) dated  
30.04.2024 issued by the 4" Respondent, pending disposal of W.P.No.13477  
of 2024, on the fle of the High Court

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The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the earlier order of the High Court dated. 28.06.2024, 12.07.2024, 29.07.2024 08.08.2024 & 12.08.2024 made herein and upon hearing the arguments of M/s Jyothi Raine Anumolu, Advocate for the Petitioner, Deputy Solicitor General for the respondent No.1 and of Sr 0.

Radha Krishna, Standing Counsel for the respondent Nos.2 to 4.

WRIT PETITION NO: 13284 OF 2024

Between:

Mr. Suresh Padartti, S/o. Mr. Sasavalah, aged 49 years, Own Business, Rio. v4 Main Road, East Gangavaram Talluru, Prakasam District - 523 284, Andhra Pradesh

. Petitioners  
AND

1. Assessment Unit, Income Tax Department, National e-Assessment Center, New Delhi, Room No. 401, 2<sup>nd</sup> Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi- 110 003,

2. The Income Tax Officer, Ward 1, Ongole, Income Tax Office, Roshan Plaza, 8<sup>th</sup> floor. Ram Nagar, Ongole - 523 001, Andhra Pradesh

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3. The Principal Chief Commissioner of Income Tax, Andhra Pradesh and Telangana, Nycerabad Room No. 522, 9<sup>th</sup> Floor, RB Binck, J. T Towers,

0-2-3, AC Guards, Hyderabad - 500 004, Telangana.  
. respondent

"Petition under Article 225 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may

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be pleased to issue a Writ of Mandamus or any other appropriate Writ, Order

if

Respondent, as 147 read Sec. 1448 of the  
Vax Act (86), dated 31.10.2023, bearing OIN and Notice No.  
PT SAVAS TAS SF S025-24/ 1 0578325401), for the Assessment Year 2018-19

sequential orders passed by the 1<sup>st</sup> Respondent, levying

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penalties u/s 27 TCT) of the Income Tax Act, (96% of the income  
Tax Act, 1980, and u/s 27(1) of the Income Tax Act (881, dated  
VP 04 2024, So. 04 2024 and 24.04 2024, bearing  
DINU TBAIPNLIF 27 141 Nb ye 026-281 0842001 S81) ITRAYPNLIF JOP 1 Fisd2d-  
ef 1086208 024 RE (084 S17 HIS C1), respectively,

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for the Assessment Year 2016 -17  
as arbitrary, illegal, bad in law, void-ab-initio, violative of the principles

and 255 of

of natural justice, apart from being violative of Articles 14, 19(1)(a) of  
the Constitution of India and Sec 148A of the Income Tax Act, 1958, and to

consequently set aside the same in the Interests of justice,

IA NO: 1 OF 2024

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Petition under Section 25) CRC is now praying that in the

circumstances stated in the affidavit filed in support of the writ petition, the

High Court may be pleased to stay all further proceedings, including any  
recovery, pursuant to the order passed by the 1<sup>st</sup> Respondent, the order  
passed by the 1<sup>st</sup> Respondent, u/s 147 read with Sec. 144B of the Income Tax Act,  
1981, dated 31.10.2023, bearing DIN and Notice No: ITRAIAS/S/147/2023.  
e4/T 09753258001}, for the Assessment Year 2016 ~ 17, pending disposal of

WP No. 19284 of 2024. on the file of the High Court,

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the earlier order of the High Court dated. 20.06.2024, 12.07.2024, 29.07.2024 05.08.2024 & 12.08.2024 made herein and upon hearing the arguments of SAV A Siva Kanikeya, Advocate for the Petitioner and of Sri Vihay K. Punna, Senior Standing Counsel for the respondents.

WRIT PETITION NO: 13324 OF 2024

Between:

Mr. Srinivasa Rao Tella, S/o. Mr. Choudaramma Tella, aged 59 years,

Retired, AY sanoop # partite Chinna Walair, Visakhapatnam -

S50 003, Andhra Pradesh. Presently residing at Mat No. 40%, Sd Sairam

Yawers, Plot No. 14, Jayaprakash Nagar, Hyderabad - 800 088, Telangana.  
. Pathionany

AND

{, Assesment Unit, income Tax Department, National eAssesment  
Center, New Delhi, Room No.- 401, 2<sup>nd</sup> Floor, E-Ramp, Jawaharlal  
Nehru Stadium, New Delhi. 170 004.

The Income Tax Officer, Ward 1), Vishakhapatnam, Room No. 404, 2<sup>nd</sup>  
Floor, Pratyakshakar Bhavan, MVP Double Road, Visakhapatnam ~ 530  
G, Andhra Pradesh.

3. The Principal Chief Commissioner of Income Tax. Andhra Pradesh and  
Ke

Telangana, Hyderabad Room No. 929, 9<sup>th</sup> Floor, B Block, LT. Towers,  
10-2-3, AC Guards, Hyderabad ~ 500 004, Telangana.

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ao. Respondents

Mention under Article 226 of the Constitution of India is made 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 WR, Order  
or Direction, declaring that the order passed by the 1<sup>st</sup> Respondent, u/s 147  
of Section 144 of the Income Tax Act, 1961, dated 28.12.2023, bearing

0INe TTRAVAS TAS 47 /2083-24/ 7059 14558473, for the Assessment Year 2075-16, and

b. the consequential orders passed by the 1<sup>st</sup> Respondent. levying  
nanalias-

. u/s 2f Tr of {ee Income Tax Act, 1861, dated 29.05 2024, bearing  
"f20e4-25/ T0852 TAT 1),

Hous 2770) of the Income Tax Act, 1961, dated 217.08 2024, bearing  
DIN- ITBAIPNUPF27 10 NO V2086-28/1 G65 30443844}. arid

Huis 2770 Ne} of the Income Tax Act, 1981, dated 126 2084. bearing

as arbitrary, Hegal, bad in law, valdsabsinitio, violative of the principles  
of natural justice, apart fram being violative of Ariicies 14.19) 1Nag) and 288 of  
the Ganstiution of India and Sec 454 af the Income Tax Act, 1884, and

coargequenty setaside the same in ihe inferesia of justice.

IA NO: TOF 20284

Petition under Sechan JSt of CRO is fled oray ng that in the  
ciroumetances slated in the affidavii fled in augnart of the writ peftion, the  
Nigh Court may be pleased fo slay al further proceedings, "including any  
recovery, pursuant fo order passed by ihe T<sup>o</sup> Respondent, u/s (47 riws tae  
riws 1445 of the Income Tax Act, 190%, dated 28.12.2025, hearing DIN:

Wt

ITRAIAS TiS 47/202 3-24/1059 14558304}, for the Assesarment Year 2075 -18  
pending disposal of WP No. 13424 of 2024. on the ile of the High Court.

Of.

The petition coming on for hearing, upon perusing the Petition and the  
alfidavil Hed in support thereof and the earlier order of the High Court dated.  
28.00.2004, 1S. OF 2024 20.07 2024 05.08 2084 & 12 08 S084made hersin  
and upon hearing the arguments of SrA V\_A.Siva Kartikeya Advocate for the  
Patitioner and Sri Vjhay K Punna, Senior Standing Counsel for Income Tax  
for the Respandent Nos. 1 to 3.

WRIT PETITION NO: 93419 GF 2038

Between:

Narayana Rac Kavuri, Sio Purnachandra Rao, Aged about 67 years, D.No. 14-  
026, Old Post Offee Road, Morrispet, Teneal Guntur-Seez0s, Anchre

Pradesh.

Petitioner

AND

{. Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, North Block, New Delhi ~ 170002, Reanresened by its Charperson

é@. Principal Chief Comynissioner of income Tax, Andhra Pradesh and Telangana region, 40" floor, LT. Towers, A.C. Guards, Hyderabad S0000S.

Princioal Comrrssioner of Income Tax, 1° floor, SVR Plaga, O.No. 40. 16-15, Revenue Colony, Siddhartha Public School Road,

ios

Moghalrajpuram, Vieyawada.

4. The income Tax Officer, Ward No.1, op. Sai baba Temple, Bose Road, Tenall, Guntur District, Andhra Pradesh.

Raspondants

Seemed

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Metivan under Ariole 226 of the Conetiition of India is Med praying that in the circumstances slated in the affidavil Hed therewith, the High Court may leased ig issue a wrt of mandamus or any other appropriate writ ar order declaring the impugned Order DL 28-08-2084 bearing No. GIN & Notice No. WSAVASTIF( 1484/2023-2084/ T063538 1080} and the consequential natice OL 86-02-2024 bearing DIN & Notice [TBAIAST/S148 1/2023-RUSH 00SS4 TB0 T) Uls. 148 of the Income Tax Act, (981, as being Megal, arbitrary and vinhative of Articles 14. and 300.4 of the Constitution of India and Section 19 of the income Tax Act, 1961 and consequently set aside the

Impugned Order Of 84-2024 bearing No. ON & Netice No.

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INT} and the consequential notice OF  
e&-0S-2024 bearing ODIN & Notice No. ITBAYAST/Si48 lede3.

iA NO: 7 OF 2024

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Petition under Section 75) CRC is fled graying that in the  
crauristances sfafad in the affidavit Nec in support of the writ petition, the

High Court may be pleased to stay the aneration of the Order OL 98-05-2084

bearing No. DIN & Notice No, ITRAVAST/E/148A/2023-2024/1083598 10804)

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£024 bearnng DIN & Notice No.  
TTRAIAS TS 148 T/2020-S024/ 1083841 900; 4) Us. 146 of the Income Tax Act  
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and the consequential malice DE 28-0-<

The pelition coming on for hearing, upon perusing the Peliion and the  
alidavil led in support thereof and the earlier order of the High Court dated.  
28.08.2026, 12.07 2084, 25.07 2084 068. 008 2024 & 12.08 2024made hersin  
and upon hearing the arguments of SN. Marn Venkata Ramana Advocate for  
the Pettitioner and Sri Vahay K Pura, Senier Standing Counsel for income

Yax for he Respondents.

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WRIT PETITION NO: 13458 OF Z0s8  
Between:

Acdepalli Sambasiva Rao, S/o late Venkateswarlu, Aged about 73 years, LR

io Sree Jyothi Tunuguntla, D.No. 623, 1<sup>o</sup> Aoor, Anianeya Panthulu Street.  
Ganganammanel, Tenall.

Petitioner

AND

}. Gantral Board Of Direct Taxes, Qepartment of Revenue, Ministry of  
Finance, North Block, New Delhi - 110002. Renreserted by its  
Chairoerson  
é. Principal Chief Commissioner of Incorne Tax, Andhra Pradesh and  
Telangana region, 10<sup>o</sup> Fieor, LT. Towers, A.C. Guards, Hyderabad-  
S0000K,  
Principal Commissioner of Income Tax, 1<sup>o</sup> floor, SVR Plaga, 0.No. 40-

iat

16-78, Revenue Colony, Siddhartha Public School Road,  
Moghalraioram, Vieyawada.

4. The income Tax Officer, Ward No.1, Qop. Sal baba Terrpls, Bose  
Road, Tenal, Guntur District, Andhra Pradesh.

Raspendents

Petition under Anicie 226 of the Constitution of India is fled praying that  
in the circumatanoes stated in the affidavit fled therewith, the Nigh Court may  
be pleased to issue a wril of mandamus or any other appropriate writ or order  
declaring the Immugned Order Df. 30409-8024 bearing No. DIN and Notice No.  
IPBAVAS TIF 148 A/S 023-2004 DGS8689081) and the cansaquential notices DK.  
0-03-2024 bearing DIN & Notice No. [TBAIAST/S148 1/2085-  
0246/1 08307032207) U/s. 148 of the Income Tax Act, 1981, as being Nega

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arbitrary and violative of Articles 14, and 300-4 of {he Constitution of India and  
Section 149 of the Income Tax Aci, 196) and consequently sef aside the  
impugned Order Df S0038024 bearing No. ON & Neatice No.  
TTEAIAS TIF TAS AROS 2- 20848 TOG IG8998 1} and the neafice Of 30-03-2024  
beating DIN & Notice No. ITRAVAST/S148 1/S023-2084/ 08887082219) UN.

148 of the Income Tax Act, 1951.

IA NOs 1 OF 2088

Fetiion under Section 1&7 CPC is fled praying that in the  
orcumsiances stated in the affidavit fled in support of the wrt petition, the  
High Gourt may be pieased to stay the operation of the Order IN 308-9024  
bearing No. DIN & Notice No. ITRALAST IP TAS A/2023-2024/71 SESH8908( 4} ane  
the consequential notice ODL 30-02-2024 bearing DIN & Notice No.  
RAIAS TS 148 T20SS-2084/ 1 DSSS T0SZ ET) Us, 148 of the Income Taw Act  
TQS), pending disposal of WOP No. 15458 of 2024, on the Me of the High

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The peftion coming on for hearing, upon perusing fhe Petdion and the  
afidavil fed in support thereof and the e@arier arder af the High Court dated,  
S8.06.2024, 1S 07 2024, 29.07 2024 085 08. 2084 & 12.08 20edmade herein  
and upon Rearing the arguments of Sn Marr Venkata Ramana Advocate for  
the Petitioner and Sd Vuhay K Punne, Senter Standing Gounsel for Income

Yax for ihe Respondents.

WRIT PETITION NO: 13460 OF 2024

Sehwean:

Satyanarayana Reddy Munnangi, 1-7-A, Kondiparru, FPamaru, Kristine  
District-S217157, Andhra Pradesh

Fatitioner

AND

\*. The Assesament Unit, incore-fax Department, National Faceless  
Assessment Centre, Room No. 4011 f-Ramp, Jawaharlal Nehru  
stadium, New Defhi-110 008.

=. The income-tax Officer, Ward-1, Gudiwada, Ooo Bhaskar Talkies  
Gudivada-52 1301, Krishna District,

3. The Principal Chief Camrnissioner of incame-Tax, Andhra Pradesh &

Telangana Region, Room No. 982, 8° Floor, B-Block, | T Towers,  
7023 AC Guards, Hyderabad-500 004, Telangana.

4. Union of india, rep by ifs Principal Secretary, Government of India,  
Ministry of Finance, 3° Floor, Jeevan Deep Buliding, Sansad Marg,  
New Delhi? 10 001.

Respondents

Patition under Anicie 226 of the Constitution of India is fled praying that  
in the circumstances stated in the affidavit Ned therewith, Ihe High Court may  
be pleased to issue Whit of Mandamus or any other anppropriate Witt or Order  
or Direction declaring fhe impugned Assesment Order vice Na.

ITBAIASTISM A? /20S3-24/7081 80452001) dated 01.09.2084 passed by 1°  
respondent as best judgment under section 147 read with Section 1448 of  
Act, 1951 as arbitrary, null and void, 'egal, bad in law, violative of the  
principles of natural justice and contrary fo the ovisions of the Act, 1964  
without jurisdiction, apart fram being violative of Articles 14, 19{1}g) and 285  
of the Constitution of India and consequently set-aside/quash the Assessment  
Order dated 01.05.2024 for the Assesmant Year 2016-17.

IA NO: 7 OF 2024

Retifign under Section T0) CPC is Ned graying thet in the circurmpances slated in fhe affidavit led in support of ihe writ pelition, the High Court may be pleased fo order slay af ail further proceedings for Rs.29,66 068/- including any recovery, oursuant to the demand notice under Section T50 issued by the respondent pursuant to Section 147 read with f the Act, 190° for the Assessment Year 2016-17, panding

Wsposal of WHR No. 1 a4860 of 2064. on the fle of the Nigh Court. TRe peitian coming on for hearing, upon oerusing the Pelion and the i SupgOrt thereat and the earlier order of the High Court dated, 28.08 2024, 12.0F 2024. 28.07 2088 05.08. 2024 & 12.08 2084made herein and upon hesnng the arqumenis of Sn. Sanieeva Raa Advocate for the Petiitioner and Sn Viihay KR Punna, Senter Standing Counsel for Income Tex

for the Respondents,

WP RG: (S605 OF 2024  
Bohweean:

Mi Sravanarima, Wo M Navaneeswara Redry, aged 38 yrs, D.No-~/ 145,

Sakkeer Rall, Sankaranuram, Kadapa, Andhra Pradesh - 579002.

AND

\. Unian of india, rem. by Hs Secretary, Finance Deparment, New Gelhi.

s. The Princinal Chief GComrmussioner of income Tax, Andhra Pradesh and Telangana, Hyderabad Room No.922, 9" Floor, 8 Block, LT. Towers, f0.2-3 AC Guards, Hyderabad - 800 004, Telangana.

3. The income Tax Offieer ~ Ward 1, Sedana 0 NovY-S47-28, Simhanur Catony, Near RTG Sus stand, Kadaos, Andhra Pradesh - S20020.

& Faceless Assessing Officer, National Faceless Assessment Centre, income Tax Department, New Delhi.

Se a a Ras nondants

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Petition under Article 228 of the Constitution of India is fled praying that

in the cinsumstanoes stated in the affidavit fled therewith, the High Court may be pleased fo issue a Writ of Mandamus or any other aporoorate Writ, Order or Direction, declaring.

a, the Order issued under Sec. 1484 {d) of the Income Tax Act, 1464, dafed 22.03.2024. bearing DIN and Notice No. ITBAIAST/FM4SAlg0o3-24/108320 168911), by the 3° Respondent, for the Assessment Year 2017-18 and

. the Notice passed under Sec. 148 of the Income Tax Act, 1981, dated 22.03.2014, bearing DIN and Notice No. F.P.B.A.J.A.S.T/S148 1/9023. 24/1 OH3Z0 199111), by the 3<sup>rd</sup> respondent for the Assessment Year 2017-16, as arbitrary, illegal, bad in law, void-ab-initio, violative of the principles of

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natural justice, apart from being violative of Articles 14 and 288 of the Constitution of India, and contrary to Section 148 of the Income Tax Act, 1961, and consequently set aside the same in the interests of justice.

Constitution of India and contrary to Section 148 of the Income Tax Act, 1961, and consequently set aside the same in the interests of justice.

1961, and consequently set aside the same in the interests of justice.

IA NO: 1 OF 2024

Petition under Section 1517 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay all further proceedings, including any recovery, pursuant to the notice issued under Sec. 148 of the Income Tax Act, 1961, dated 22.03.2014, bearing DIN and Notice No. F.P.B.A.J.A.S.T/S148 1/9023-24/1083201901(1), by the 3<sup>rd</sup> Respondent, for the Assessment Year 2017-18, pending disposal of WP 13606 of 2024. on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court order dated 22.07.2014 made in I.A.No. of 2014 and the order dated 30.07.2024 05.08. 2024 & 15.08.2024 made herein upon hearing the arguments of Mr. R.S Naveen Advocate for the Petitioner, DEPUTY SOLICITOR GENERAL

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POR Respondent No.1 and of Sri Wihay K. Runna, Standing Counsel for the FR

Respondent Nos 2 & 3.  
WP NO: 13828 OF 2018

Bahvesh:  
Sri. Lakshit Reddy Rotapatl, 26-20-12, Swamy Street, Gandhi Nagar

NTR District-S20009 Andhra Pradesh,

ANNO

1. The Income Tax Officer Ward, Ware-halt), OR. Building, Floor Annex, MG Road, Vijayawada-20002, NTR District.

2. The Principal Chief Commissioner of Income-tax, Andhra Pradesh and Telangana Region, Room No.23, 9<sup>th</sup> Floor, B-Block, T Towers, 1623 AS Guards, Hyderabad-500 004. ee

3. The Union of India, rep. by its Principal Secretary, Government of India

Ministry of Finance, 3<sup>rd</sup> Floor, Jeevan Deep Building, Sansad Marg, New  
Delhi 110004 |  
Respondents

Petition under Article 228 of the Constitution of India is filed praying that  
in the circumstances stated in the affidavit filed therewith, the High Court may  
be pleased to issue Writ of Mandamus or any other appropriate  
Writ or Order or Direction declaring the impugned order vide No.  
TRBAIAS TF 8A 2023-24) 0839248180} dated 25.03.2024 passed by the  
3<sup>rd</sup> respondent, order under Section 143A(c) of the Act, 1967 as arbitrary, null  
and void, illegal, bad in law, unreasonable, violative of the principles of  
natural justice and contrary to the provisions of the Act 1967 without  
jurisdiction, apart from being violative of Articles 14, 19(1)(g) and 285 of the

Constitution of India and consequently set aside/quash the impugned Order

dated 25.03.2024 for the Assessment Year 2017-18.

LANG. OF 2024

Petition under Section 157 of CPC is filed praying that in the  
circumstances stated in the affidavit filed in support of the writ petition, the  
High Court may be pleased to order stay of all further proceedings including  
any recovery, pursuant to the demand notice issued by the respondent  
pursuant to Section 148 of the Act, 1967 for the Assessment Year 2017-18,

Pending disposal of WP No. 12824 of 2024, on the file of the High Court,

The petition coming on for hearing, upon perusing the Petition and the  
affidavit filed in support thereof and the order of the High Court order dated  
12.07.2024 made in LA.No.1 of 2024 and Order dated 29.07.2024 05.08.2024  
& 12.08.2024 made herein and upon hearing the arguments of Sri Sanjeeva  
Rao Advocate for the Petitioner, Sri Vihay KR. Punna, Standing Counsel for the  
Respondent Nos.7 & 3 and Deputy Solicitor General for Respondent No,

WP NO: 13629 OF 2024

Between:

Mr Solomon Digvijay Kumar Yerragudla, Aged 83 Years, S/o Yerragudla

Solomon Edward, Occupation- Teacher (Private School), R/o. 353-77,  
Ancharaiah Nagar, Ongole, Prakasam, Andhra Pradesh, India - Pin 523007  
Petitioner

AND

Y. Union of India, Ministry of Finance, North Block, New Delhi  
Represented by its Secretary.

é, Principal Commissioner of Income Tax, Andhra Pradesh and Telangana  
Aayakar Bhavan, Basheer Bagh, Hyderabad - 500004  
3. Income Tax Officer, Ward-1, Income Tax Office, Roshan Plaza. Sth

Line, Ram Nagar, Ongole, Andhra Pradesh. 523007

4. The Assessment Unit, income Tax Department, National Faceless Assessment Centre, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi. 170003

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MS PNIdants

Fatition under Ariicie 226 of the Constitution of India is fled praying that

in the circumstances stated im the affidawl Ned therewith, the High Court may be pleased io pleased fo issue an appropriate wrt, order, direction more particularly one in the nature of a Writ of Mandamus declaring the (a) Notice dated 20.03.2022 issued by the Respondent No. 3 under Section 148A(b) of the Income Tax Act, 1881 (Act), (6) Order dated OF 04 2029 issued by the Respondent No. 3 under Sention T4S8A-(d} of the Act, fc} Notice dated 095 04 2082 u issued by the Respondent No, 3 under Section 148 of the Act

fd) Show Cause Notices dated 014

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2Us4 issued by fhe Respondent No. <, (6)  
Assessment Order dated 74.02.2024 passed by the Resoondent No. 4 under Section T4/ chy i4¢ of the Act, G} Note of Demarn dated 14.02.2024 issued

Qs

hy the Respondent Ne. 4 under Section 196 of the Act, {ig} Notice dated 14 02 2026 issued " the Respondent No. 4 under Section 274 nw SP 1(d) of the Act, (h) Notice for Penalty dated 14.02 2024 issued by the Respondent No. ¢ under Section ef4 ray 2Pidiic), g) Show Cause Notices dated 02.04. 2064 iasuecd by ihe Respondent No. 4 uncer Section 2S 1UNb) of the

Act, G) Show Cause Notice dated 02.04.2024 issued by the Respondent No. ¢

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under Section 2 ft (he} af the Act, (k}) Show Causs Notice daiad 02.04.2024 issued by the Respondent No. 4 under Section 27IF of the Act, G} Show Causes Notice daisd 14.05 2024 issued by the Resnondent No. 4 under Section ef IF of the Act. dn} Shaw Cause Notice dated 16.08.2024 Issued by the Respondent No. 4 under Section 2/1(1 Ne) of the Act af the consequential oprocedsings as ilegal, bier without jurisdintian and contrary fo the

oravisions of ihe Incerne Tax Act, 188%

LANG OF 2028

Ratiion under Section T0) CRC is fed oraying that In the circumstances staiced in the affidavii fled in support of Ihe writ petition, the

High Court may be pleased to stay the operation of the Assessment Order

ES?

dated 14.02.2024 passed by the Respondent No under Section 147 read with Section 44 of the Act and all the consequential proceedings, pending disposal of WP No. 13628 of 2024, on the file of the High Court

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court order dated 05.08.2024 & 12.08.2024 made herein and upon hearing the arguments of Sri Harsh Kumar Rasineni Advocate for the Petitioner, Sri Udaya Kumar, Advocate for Respondent No.1 and Sri Vihay KR. Punna, Standing Counsel for the Respondent Nos.2 to 4.

WP No: 13631 of 2024

Between:

Mr Suman Prakash Sarangi, 43-11-25, Subbalakshmi Nagar Vskn,

Visakhapatnam, Andhra Pradesh -- S001,  
Petitioner

AND

1. Union of India, rep., by its Secretary, Finance Department, New Delhi.

"

The Principal Chief Commissioner of Income Tax, Andhra Pradesh and Telangana, Hyderabad, Room No.924, 9<sup>th</sup> Floor, EY Block, LT Towers, Plot 2-3, AC Guards, Hyderabad - 500 004, Telangana.

3. The Income Tax Officer, Offices of the Assistant Commissioner of Income Tax DCITACIT, Circle 2(1), VOP Income Tax Office, Infinity Towers, Sankaramatam Road, Visakhapatnam, Andhra Pradesh 530001.

4. Faceless Assessing Officer, National Faceless Assessment Centre, Income Tax Department, New Delhi

Respondents

Petition under Article 226 of the Constitution of India is filed 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

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Will, Order or Direction, declaring.

the Order passed under Sec. 145A(c) of the Income Tax Act, 1961, dated 28.03.2005, bearing DIN and Notice No. [TBAYASTIF N48 A/2022- by the 3<sup>rd</sup> Respondent, for the Assessment Year

Appeal No.  
SOU8-80,

:

the writ petition filed under Sec. 148 of the Income Tax Act, 1961, dated 28.03.2008, bearing DIN and Notice No. [TBAYASTIF N48 A/2022- by the 3<sup>rd</sup> Respondent, for the Assessment Year

23/108147F 239721}, by 3<sup>rd</sup> Respondent, for the Assessment Year 2019-20, and call the consequential proceedings initiated/Orders passed by the Respondents, including quashing of the Assessment Order passed U/s 147 RAY

&  
148 of the Income Tax Act, 1961 on 18.03. 2024 bearing DIN No. ITBAYASTIF N48 A/2022- by the 3<sup>rd</sup> Respondent, for the Assessment Year 2019-20, and call the consequential proceedings initiated/Orders passed by the Respondents, including quashing of the Assessment Order passed U/s 147 RAY

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ab-initio, violative of the principles of natural justice, apart from being violative of Articles 74 and 265 of the Constitution of India and contrary to Section

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148 of the Income Tax Act, 1961, and consequently set aside the same in

LANG. 7 OF 2008

Petition under Section 148 of the Income Tax Act, 1961, dated 28.03.2008, bearing DIN and Notice No. [TBAYASTIF N48 A/2022- by the 3<sup>rd</sup> Respondent, for the Assessment Year

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circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay all further proceedings, including any recovery, pursuant to the writ issued under Sec. 146 of the Income Tax Act, 1961, dated 28.09.2028, bearing DIN and Notice No. [TBAYASTIF N48 A/2022- by the 3<sup>rd</sup> Respondent, for the Assessment Year 2019-20, and call the consequential proceedings initiated/Orders passed by the Respondents, including quashing of the Assessment Order passed U/s 147 RAY

mending disposal of WR No. 13021 of 4024, on the file of the High Court,

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The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court order dated 12.07 2024 made in LA.No.1 of 2024 and order dated 29.07 2024 05,08. 2024 & 12.08. 2024 made herein and upon hearing the arguments of Sri Vivek Chandra Sekhar S Advocate for the Petitioner, Deputy Solicitor General for Respondent No.1 and Sri Vilhay K. Punna, Standing Counsel for the Respondent Nos.2 to 4.

WP NO: 19745 OF 2024

Between:

Mis Spartek Ceramics India Limited, Regd. ON Narsingapuram Mitte Palen Mandragin Taluk, Chittoor, Andhra Pradesh-817 102. Rep. by its Authorized Signatory, Sr. T Mani  
. Petitioner

AND

1. The Union of India, Represented by its Secretary (Revenue), Ministry of Finance, Department of Revenue North Block, New Delhi - 110004

And

2. The Principal Chief Commissioner of Income Tax, National E-Assessment Centre, Income Tax Department, Delhi, 2<sup>nd</sup> Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi - 110 008

3. The Assistant Commissioner of Income Tax, Circle 1(4), Tirupati.

4. The Additional Joint/Deputy/Assistant Commissioner of Income Tax, National Taxless/E-Assessment Centre, Delhi, Income Tax Department, Delhi, 2<sup>nd</sup> Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi - 110003.

5. Assessment Unit, Income Tax Department

.\_ Respondents

Faithful under Article 226 of the Constitution of India is hereby praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a writ, order or direction more particularly and

in the light of the facts and circumstances stated in the affidavit and the writ of Mandamus Notice bearing ITRAVAS TIF 4840S CN V20se-235/1 OS05388320) dated 05.05. 2024 under Section 145(4) of the Income Tax Act, 1961 and the consequent order bearing TEAVASTIF/T488/2086- 20/1 G5 TS4 17084) dated 29.03. 2024 passed

under Section 147) of the ITA and the subsequent notice under Section 147 of the ITA dated 29.02.2022 and thereafter passing the consequential reassessment Order vide DIN. No. ITBAIAS TSM 23-2406 3080Re 7 1)

(mispugried Order} under Section 147 read with Section 144 of the ITA and

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consequently demanding an amount of Rs. 30,05. 920/ vide Demand Notice vide DIN and Notice No- PPEALASTYSN S6/2022- SAN 08S08 0968511) dated 21.03.2024 (Demand Notice) and notices of penalty No, PTEAIPN Lois FO AIS0 23-84 T0BS0S09S 1) dated 27.08 2024 (Penalty Notices) passed by the Sth Respondent as arbitrary, illegal, and without power or jurisdiction and contrary to the «Assessment of income Escaping Assessment Scheme, 2022, Section 141A and Section 144 of the ITA apart

from being violative of the fundamental rights guaranteed to me under Articles

14, 22 and 21 of the Constitution of India and consequently set aside the same.

LANG. GE 2024

Petition under Section 226(3) CRC is filed praying circumstances stated in the affidavit filed In support of the writ High Court may be pleased to stay the operation of Notice bearing TBA SAS TIF A GBA SCR VS022 238 A0S0S 2b8S2 C0} dated 08.03 20238 under Section 147A(5) of the Income Tax Act, 1967 Act) and the consequential order bearing

ITBAIAS TPS A/2022-25 NOSTSI170S C1) dated 29.02.2023 passed under Section 147A(5) of the ITA and the subsequent notice under Section 147 of the ITA dated 28.06.2023 and thereafter passing the consequential Assessment Order vide DIN, No. FPEAVAST AS Ady (2080-84 ADSS0B82 FET} dated 21.08.2024 Cisyouned Order} under Section 147 read with Section

147 of the ITA and consequently demanding an amount of Rs 8d 05 S80).

vide Demand Notice vide DIN & Notice No: [TRA MASTS Sel S023- 4/7] 063080865(1) dated 21.08.2024 (Demand Notice') and notice of penalty No. ITBA IPNUS 2 70A2083-24/ 108308005 1(1)) dated 24.09. 2024. (Penalty

Notice') passed by the 5<sup>th</sup> Respondent, pending disposal of WP No. 18748 of

2024, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed In support thereof and the order of the High Court order dated 12.07 2024 made in LA.No.1 of 2024 and order dated 29.07 2024 05.08 2024 & 12.08. 2024 made herein and upon hearing the arguments of Sri Challa

Gunaranjan, Advocate for the Petitioner, Si Jupudi V K Yagnadutt (Central Government Counsel}, for Respondent No.1 and Sri VWihay K Punna, Senior Standing Counsel for Respondent Nos.2 to 5.

WP NO: 13862 OF 2024

Between:

Dattatreya Abbina, S/o. Verranna Abbina, aged about 69 years, Rio. 12-268,

Allam Vari Street, Jangareddygudem, West Godavari 534447, Andhra Pradesh PAN ASKPASSSEQ

...Petitioner

AND

1. The Union of India, Ministry of Finance Rep. by its Secretary, 188-8 North Block New Delhi. 110 007.

2. The Income Tax Officer, Ward 1, Eluru, 2d-84-4/4.K RS Towers 8 R Pet, Eluru Andhra Pradesh,

3. The Principal Commissioner of Income Tax -1, Income Tax Office, IT Office, Infinity Towers, Sankaramatam Road. Vishakhapatnam Andhra Pradesh.

4. The National Faceless Assessment Centre, Income Tax Department Ministry of Finance Govt. of India, New Delhi.

Respondents

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Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a writ, order or direction more particularly  $\infty$ . more, in the nature of writ of Mandamus, declaring the order passed by the Respondent No. dated 04.04.2022 u/s. 148A(i) and Notice Issued by the

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Respondent Nos under Section 146 of the Income Tax Act, 1961 also dated 04.04.2022 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. Besides the writ dated 04.04.2022 u/s. 148A(i) and Notice issued by the Respondent No.2 under Section 148 of the Income Tax Act, 1961 dated 04.04.2022 calling for the return of income of the Petitioner for AY 2015-18 and any consequent

proceedings as lacking in jurisdiction.

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LANG OF 2024

Patiion under Section 157 CFC is fled praying that in the circumstances stated in ihe affidavi fed in support of the writ gedition, the High Court may be oleased fo efay the rscavery of dernand pursuant to the Assessment Order passed by fhe Income Tax Department under Section i4 rw Section t44 and Section 1448 of the Income Tax Act, 1968) dated ST12.2023 fer Assessment Year 2075-16 and direct the Depariment to sot fake any coercive steps for recovery of demand, pending disposal of

WP No TS86e of 2024, an the file af the High Court,

The petition coming on for hearing, upon perusing fhe Petition and the affidavit fied in support thereof and the arder of the Nigh Court order dated 42.07 2024 made in LAN of 8024 and order dated 26.07 20es 08. D8 2084

& 12.08 2084made herein and upon hearing the arguments of SrLF Pavan

ve

Kumar Rao, Advocate for the Petitioner, Deputy Solleiter General, for

Respondent No.1 and Sri Vihay K Punna, Senior Sanding Counsel for  
Respondent Nos 2 to 4

WP NO: 13893 OF 2024

Between:

Narendra Kumar Madala, S/o. Mr. Madhusudhana Rac Madala, aged 55 years, Oct: Private Employee, Rio, 84-18/3-SC, 1° Lane, Sivapuram CeHonyy, Vyshnavi Nilayam, Vijayawada - \$20 010, Andhra Pradesh  
. Pattionarns

AND

1. The Assistant Commissioner of Income Tax, Circle - 2(4), Vilayawada, GR Building, 1° Floar Annex, MG Road, Viayawada - 520 0023, Andhra Pradesh

2. The Principal Commissioner of Income Tax, Viaywacia C R Building, 18 Floor Annex, MG Road, Vilayawada - 520 002, Andhra Pradesh

&Y

Assessment Unit, Income Tax Degariment, National e-Assessment Center, New Delhi, Room No.401, 2 Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi - 7710 088

.. Respondent's

Petition under Ariiche 226 of fhe Constitution of india is ed praying that in the circumelances stated in the affidavit Med therewith, the High Court may be pleased to pleased to issue a Writ of Mandamus or any other appropriate

Wirt, Order or Direction, declaring that the order passed u/s 148A(d) of the Income Tax Act, 1961, dated 15.04.2024, bearing DIN and Notice No. ITBAVAS TFA 4841 2024-257 106411048411), by the 1<sup>st</sup> Respondent, for the Assessment Year 2020 - 21 the notice issued u/s 146 of the Income Tax Act, 1961, dated 18.04.2024, bearing DIN and Notice No. ITBAYAST/G/148 1/2024- 25/1084110512(1), by the 1<sup>st</sup> Respondent, for the Assessment Year 2020 - 21 as arbitrary, legal, 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. 148(5) of the Income

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Tax Act, 1961, and consequently set aside the same in the interests of justice,

in A No OF 2084

Petitioner under Section 260 of the Income Tax Act, 1961 is hereby praying that in the circumstances stated in the affidavit filed in support of the writ 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 19.04.2024 bearing DIN and Notice No. ITBAYAST/S448 1/2024- 8/0881 105720), by the 1<sup>st</sup> Respondent, for the Assessment Year 2020 -

21}, pending disposal of WP No 13683 of 2084, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court order dated 12.07.2024 made in A No. of 2084 and order dated 20.07.2024 05.08.2024

& 12.08.2024 made herein and upon hearing the arguments of Sri LAVASiva Marikeya, Advocate for the Petitioner and Sri Vinay K. Punna, Senior

Sending Counsel for Respondents.

WP.No: 13924 OF 2024

Sohveen:

Venkata Sai Krishna Maddu, S/o. Mr. M. Ramesh Rao, aged 53 years, 0sc Frivale Employee, Bro, 2-14-68, Sri Vana Durga Residency Flat no. S-1, Kalewara Rao Road, Vuyawada - 820 002, Andhra Pradesh . Petitioner's

AND

1. The Assistant Commissioner Of Income Tax, circle - 201), Vuyawada, CG R Building, 1 Floor Annex, K.G. Road, Vuyawada - 520 002, Andhra

in

The Principal Commissioner of Income Tax, , Vuyawada CR Building

BA

4 Riior Annex, MG Road, Viiayawada -- 520 G02, Andhra Pradesh

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Assessment Unit, Incorne Tax Department, National e-Assessment Center, New Delhi, Room No. 404.2nd Floor, &-Raimp, Jawaharial Nehru Stadium, New Delhi - 170 G03.

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Petition under Article 228 of the Constitution of India is filed 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

a. the order passed u/s 148A of the Income Tax Act, 1961, dated 19.04.2024, bearing DIN and Notice No. [TBASASTIF 1 48A00es-25/1064 10374(1)], by the 1<sup>st</sup> Respondent, for the Assessment Year 2020-23, is null and void inasmuch as it is in violation of the provisions of the Income Tax Act, 1961, dated 15.04.2024.

the 1<sup>st</sup> Respondent, for the Assessment Year 2020-21 as arbitrary, illegal, bad in law, void-ab-initio, violative of the principles of natural justice apart from being violative of Articles 74, 19(1)(g) and 255 of the Constitution of India and section 143A of the Income Tax Act, 1961, and consequently set aside the same in the interests of justice.

LA.No.1 OF 2024

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Petition under Section 151 OFC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay all further proceedings, including any recovery, pursuant to the notice issued u/s 146 of the Income Tax Act, 1961, dated 15.04.2024 bearing DIN and Notice No. ITBAVAST/S48 V/2024-

25/1084 10389(1), by the 1<sup>st</sup> Respondent, for the Assessment Year 2020 ~ 2021, Pending disposal of WP No. 18924 of 2024, on the file of the High Court,

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court order dated

W0 5024 made LA No. 1 of 2024 and order dated 29.07.2024 08.08.2024 & 12.08.2024 made herein and upon hearing the arguments of SrA VA Sive Martkeya, Advocate for the Petitioner and Sn Vilhay K Punnea, Senior Standing Counsel for Respondents.

WR NO: To be 8 OF 2024

Hehweern:

Wir Bokkisas Venkalasiva, Sig. Ramanandham Bokkisas, aged 48 years,  
Goo: Real Estate Business, Rfo. 40), Gowrishanker Sadan, Ramireddypet,  
Seaside SSN Catiege Hastel, Narasaraonet, Guntur - Soe 804, Anchra

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Pr eiionay's  
AND

i. Assessment Unit, income Tax Depariment, National e-Assessment  
Center, New Qelhl, Room No.40t, 2° Floor, E-Ra ams, Jawaharlal Nehru  
Sfacium, New Delhi - 170 003.

<. The income Tax Officer, Ward 1, Narsaraonet, Income Tax Office, 12-0-  
e2fA, 1 Floor, Prakash Nagar Narasaraopet - 822 801, Andhra  
Pradesh.

3. The Princinal Chief Cornmmissioner of Income Tax, Andhra Pradesh and  
Telangana, Hyderabad Room No.g22, & Floor, 'R' Block, LT Towers,  
102-3, AC Guards Nyderabad ~ 500 004, Telangana.

Petition under Anidie 228 of the Conatitution of India is fled praying that  
in the circumstances sited in the afidavil fled therewith, the High Gaurt may  
he Sinased fo nieased fo Issue a Wt of Mandamus or any other appropriate  
Writ Order or Direction, declaring that the order passed by the 1<sup>m</sup>  
Respondent, us 147 rw Seo 1448 of the Incame Tex Act, 1981, datad  
eee 2088, bearing DIN and Notice No. fTSALAST/SMN47/2083-  
24/1 08Ge238e7 (1), for the Assessment Year 2016-1? as arbitrary, legal, bad

in law, volcha@b-indio, violative af the princigies of natural lustios, apart from

being violative of Ariicles 14,19ç1 ig) and 385 of the Constitution of India AND  
aec 1484 of the income Tax Act, 1961, and to consequently set aside the  
Sarre in the interests of justice.

LA.No.1 OF 2024

Petiion under Section 151 CPC is fled praying that in the  
circumstances stated in the affidavit fled in support of the writ petition, the  
High Court may be pleased fo stay ail further proceedings, including any  
recovery, pursuant to the order passed by the 1<sup>n</sup> Respondent, us 147 rAv  
Sec. 1445 of the Income Tax Act, 1964, dated 22.05.9024, bearing DIN and  
Notice No. ITBAVASTISM47/2023-245 08382238271), for the Assessment  
Year 2016 ~ 17, pending disposal af WE No

4

S928 of 2024, on the Me of the  
High Gourt.



The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court order dated 12.07.2024 made in LA.No.1 of 2024 and order dated 28.07.2024 05.08.2024 & 12.08.2024 made herein and upon hearing the arguments of Sr. ANA Siva Kartikeya, Advocate for the Petitioner and Sr Vilhay & Runnea, Senior

Standing Counsel for Respondents,

WRIT PETITION NO: 14728 OF 2024

Between:

Madugula Primary Agricultural Cooperative Society Limited, DR No. 246  
C/o.8 Venkata Ramanamurth, Gavara Sireel. M Koduru. V# Madugula MDL.  
Visakhapatnam, 537027, Andhra Pradesh. Rep by its Authorized Signatory  
Sora Eswara Rao

Petitioner

AND

{. The Union of India, Ministry of Finance, Rep. by its Secretary, 198-8  
North Block, New Delhi - 110 007,  
2. The Income Tax Officer, Ward 3(5), Visakhapatnam Income Tax Office,

Infinity Towers, Sankarataim Road, Visakhapatnam Andhra Pradesh

&. The Principal Commissioner of Income Tax -1, Income Tax Office, IT  
Office, Infinity Towers, Sankarataim Road, Visakhapatnam Andhra  
Pradesh.

4. The National Faceless Assessment Centre, Income Tax Department,

Ministry of Finance Govt. of India, New Delhi.

Masponsants

Petition under Article 226 of the Constitution of India is filed praying that  
in the circumstances stated in the affidavit filed therewith, the High Court may

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i. issue a Writ, Order or Direction more particularly. one, in the nature of Writ  
F Mandamus, declaring the order passed by the Respondent No.2? deter  
of OS.2023 u/s. 148A) and Notice issued by the Respondent No.2? under  
section 148 of the Income Tax Act 1967 dated 27.03.2023 as illegal,  
arbitrary, bad in law, void ab initio, violative of the principles of natural justice

and being violative of Articles 74, 19 and 285 of the Constitution of India and

CONSEQUENTLY.

i. Set aside the Order dated 27.03.2023 u/s. 14R8A(d) and Notice issued by the Respondent No.2 under Section 148 of the Income Tax Act, 1981 dated 07 05 2025 calling for the return of income of the Petitioner for AY 2010-20

and any consequent proceedings as lacking in Jurisdiction.

IA NOs 1 OF 20848

Petition under Section 72 GPC is filed praying that in the

circumstances stated in the affidavit filed in support of the writ petition, the

High Court may be pleased to stay the recovery of demand pursuant to the Assessment Order passed by the Income Tax Department under Section 147 and Section 144 and Section 1448 of the Income Tax Act 1981 dated 18.09.2024 for Assessment Year 2009-80 and direct the Department to not take any coercive steps for recovery of demand, pending disposal of the Writ Petition No. 14128 of 2024, as the file of the High Court,

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the earlier order of the High Court dated, 000 2026. 12.07 2024 08.08 2024 & ISOS. S02d made herein and upon hearing the arguments of Sri. Polkampally Pavan Kumar Rao Advocate for the Petitioner and Sri Vilhay K Punna, Senior Standing Counsel for income Tax,

for Respondents.

WRIT PETITION NO: 14735 OF 2024

Between:

Nathavaram Pacts Ltd.. W188, Nathavaram Village, Nathavaram Mandal, Anakapalli, 5571175, Andhra Pradesh, Rep by its Authorized Signatory G. Adinarayana  
Petitioner

AND

1. The Union of India, Ministry of Finance, Rep. by its Secretary, 166-8 North Block, New Delhi - 710 001.  
2. The Income Tax Officer, Ward 2(8), Visakhapatnam Income Tax Office, Infinity Towers Sankaramatam Road, Visakhapatnam Andhra Pradesh

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The Principal Commissioner of Income Tax -j, Income Tax Office, IT Office, Infinity Towers, Sankaramatam Road, Vishakhapatnam Andhra Pradesh,

4. The National Facelass Assessment Centre, Income Tax Department

Ministry of Finance Govt, of India, New Delhi

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Respondents

Petition under Article 228 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to

i. Issue a Writ, Order or Direction more particularly, one, in the nature of Writ of Mandamus, declaring the order passed by the Respondent Nos dated 02.04. 2018 u/s. 748A and Notice Issued by the Respondent No.2 under Section 148 of the Income Tax Act, 1961 dated 05.04.2018 as illegal, arbitrary, bad in law, void ab initio, violative of the principles of natural justice and being violative of Articles (4, 19 and 35 of the Constitution of India and

consequently,

ii. Set aside the Order dated 02.08.2018 u/s. 148A and Notices issued by the Respondent Nos under Section 148 of the Income Tax Act, 1961 dated 05.04.2018 calling for the return of Income of the Petitioner for AY 2018-19

and any consequent proceedings as lacking in jurisdiction.

IA NO: 7 OF 2024

Petitioner under Section 148 of the Income Tax Act is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay the recovery of demand pursuant to the Assessment Order passed by the Income Tax Department under Section 148 of the Income Tax Act 1961 and Section 148 of the Income Tax Act 1961 dated 28.04.2024 for Assessment Year 2018-19 and direct the Department to not take any coercive steps for recovery of demand, sending dismissal of the Writ Petition No. 74138 of 2024, and the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the earlier order of the High Court dated,

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00.07.2024, 12.07.2024, 05.08.2024 & 12.08.2024 made herein and upon hearing the arguments of Mr. Polkampally Pavan Kumar Advocate for the Petitioner and Sri Vijay K Punna, Senior Standing Counsel for Income Tax, for Respondents.

WRIT PETITION NO: 14140 OF 2024

Between:

Madugula Primary Agricultural Cooperative Society Limited, OR No. 3-40  
Cio.B Venkata Ramanamurth, Gavara Street, M Koduru, ₹ Maduguia MDL,  
Visakhapainam, 837027, Andhra Pradesh. Rep by His Authorized Slanatary,  
Sora Eswara Rao,

Petitioner

AND

4. The Union of india, am of Finance, Rep. by is Secretary, 166-8

North Binck, New Delhi - 770 007.

e@ The Income Tax Officer, Ward 2(5), Visakhansinam income Tax Office,  
infinity Towers Sankaramatam Road, Visakhapatnam Andhra Pradesh

3. The Principal Commissioner of Income Tax -1, Income Tax Offices, IT  
Office, Infinity lowers, Sankararmatam Road, Vishakhagatnam Andhra  
Fradesh.

& The National Faceless Assessment Centre, Income Tax Depaeriment  
Ministry of Finance Gavi, of india, New Osihl.

Respondents

Petition under Aricie 225 of the Constitution of India is fled praying that  
in {he circumstances stated in ihe affidavil fled therewith, the High Court may  
be pleased to

|. Jasue a Writ, Order or Direction more particularly, one, in the nature of rk  
oa. Mandamus, declaring the order passed by the Respondent No.2 dated  
02. OS 2022 u/s. T4540) and Notice issued by the Respondent No.2 under

Section 148 of the Income Tax Aci, 1967 daied Of.04 2022 as Hisgal,  
arbitrary, bad in law, voided ab initia, violative of {he principles of natural justice  
and being violative of Ariicies 14, 12 and 255 of the Consiiution of india and

Canpequeny,

i. Set aside the Order dated 02.04. 2028 u's. T48Aiq}} and Notine isaued by the  
Maspondent No.g under Section 148 of hs Income Yar Act, 1967 dated  
OF. 04 2022 calling for the refurn of income of fe Petitioner for AY 2018-18

and any cansequant omogedings as lacking in Kyisdiction.

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iA NO: 7 OF 2024

Peifion under Section 751 CRC is fled graying that in fhe  
ciraumstances stated in the affidavil Hed in supsoar of the writ petition, the  
High Court may be pleased fo stay the recovery of demand pursuant fo the

Assessment Order passed by the Income Tax Department under Section 147 read with Section 264 and Section 7448 of the Income Tax Act, 1961 dated 18.12.2022 for Assessment Year 2018-19 and direct the Department to not take any coercive steps for recovery of demand, pending disposal of the Writ Petition No. 4740 of 2024, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavits filed in support thereof and the earlier order of the High Court dated, 08.07.2024, T2077 2024 05.08. 2026 & T208 S02 made herein and upon

is.

hearing the arguments of Sr. Polkampally Pavan Kumar Rao, Advocate for the

Petitioner and Shri Vilhay K Punna, Senior Standing Counsel for Income Tax,

WRIT PETITION NO: 141428 OF 2024  
Between:

vs

The Srungavaram Primary Agriculture Cooperative Society, Gannavararam  
Village Y B Agraharam Post, Nathavram Mandal, Visakhapatnam, 537778,  
Andhra Pradesh

Petitioner

vs. The Union of India, Ministry of Finance Rep. by its Secretary, 168-8  
North Block, New Delhi - 110 007.

2. The Income Tax Officer, Ward 1, Anakapalle Aayakar Shavan, Gandhi  
Road, Andhra Pradesh.

3. The Principal Commissioner of Income Tax -1, Income Tax Office, [T

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Nagar Gandhinagar, Anakapalle

Respondents

Office, Infinity towers, Sankaramatam Road, Vishakhapatnam Andhra  
Pradesh,

4. The National Faceless Assessment Centre, Income Tax Department  
Ministry of Finance, Govt. of India, New Delhi  
Respondents

Petitioner under Article 228 of the Constitution of India is filed praying that  
in the circumstances stated in the affidavit filed herewith, the High Court may  
be pleased to issue a Writ, Order or Direction more particularly, one, in the

nature of Writ of Mandamus, declaring the order passed by the Respondent No. dated 02.04 2022 u/s. 148Aid} and Notice issued by the Respondent No.g under Section 148 of the Income Tax Act, 1991 dated 04.04 2022 as legal, arbitrary, bed in law, vold ab initic, violative of the principles of natura!

justice and being violative of Articies 14, 19 and 255 of the Constitution of

india and consequently. Set aside the Order dated 02.04.2082 u/s. T48.Afc) and Notice issued by ihe Respondent No. under Section 146 of the Income Vax Act, 1967 dated 04.04.2082 calling for the return of Income of the Petitioner for AY 2076-19 and any consequent sroceedings as lacking in

juriediction,

[a NO: 1 OF 2024

Pettion under Secon §51 CPC is fied graying thet in the circumstances stated in the afidawi fied in support of the wrif petiicn, the

High Court may be pleased fo stay the recovery of demand pursuant to the

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saeusmen! Order passed by the Income Tax Denartment under Section 14%

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ray Saction P44 and Section 1445 of ihe income Tax Act, 1987 dated SEG. 2086 for Assessment Year 8018-79 and direct the Depariment to not \ tens for recovery of demand, pending disposal of the Win Ration No. 4142 af 8024, on the fle of the Nigh Cour.

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The pefilian coming on for hearing, upon perusing the Paltion and afivavil Hed in sugpart thereof and {he earher order of the High Court dated.

Sb.OF 2088 Ob. 08 2084 & 12.06 20semade herein and upon hearing the argumenis of SRUB.PAVAN KUMAR RAO Advocate for the Petitioner, Deputy Solctor General for Respondent Nos.) & 4 and Sa Vilhay R.Punna, Standing

Counsel for Respandent Nos.2 & 3.

WP NO: 14808 OF 2024

Rehween:

Naveen Kumar Sureddl, Sfo. Sureddi Sree Rama Murthy aged about 44 years O.NO 55--1, New Karasa, N\_ADD (PO) Vishakhapaeinarn Sac0a9, Andhra Pradesh PAN B.AVPSS8odac.

Paettionar

AND

needy

The Union of India, Ministry of Finance, Ren. by fis Secretary, 166-8 North Block, New Delhi - 170 004.

2. The Income Tax Offcer, Ward 2), Vishakhapainam, iT Offos, Infindy towers, Sankerametam Road Vishakhapainam, Andhra Pradesh, S800 TS

nae

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S. The Principal Commissioner of Income Tax, Income Tax Office. Ra} Kamal Complex, Lakshmipuram, Main Re. Ashok Nagar, Guntur Andhra Pradesh ~ §22007

4. The National Faceless Assessment Centre, income Tax Department Ministry of Finance Govt, of India, New Delhi.

. . Respondents

Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit fled therewith, the High Court may be pleased fo pleased fo i issue a Wit, Order or Direction more particularly, one, in the nature of VWrit of Mandamus, declaring the order passed by the Respondent Nog dated 31.05.2025 u/s, i48Aic) and Notice issued by the Respondent Nog under Section 148 of the Income Tax Act, 1961 dated 2) 03.2023 as egal, arblirary, bad in law, wold ab imific, violative of the principles of natural justice and being vielative of Articles 14,19 and 265 of the Gansifiufion of india and consequently, f. Set aside the Order dated 21.03.2023 us. 148Afc) and Notice issued by the Respondent No.2 under Section 146 of the income Tax Act, 1961 dated 21.09.2023 calling for the rstum of meame of the Petitioner for AY 2016-17 and any consequent

proceedings as lacking in jurisdiction

IA No. 1 OF 2024

Petition under Section 751 of CRC is filed praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay the recovery of demand pursuant to the Assessment Order passed by the Income Tax Department under Section 147 read with Section 144 and Section 1448 of the Income Tax Act, 1961 dated 28.05. 2024 for Assessment Year 2016-17 and direct the Department to not take any coercive steps for recovery of demand, Pending disposal of WP No. 14508 of 2024, on the file of the High Court.

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The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the earlier order of the High Court dated, 30.07.2024 made in L.A.No. 1 of 2024 dated 08.08.2024 & 12.08.2024 and upon hearing the arguments of SREP.PBAVAN KUMAR RAO Advocate for the Petitioner, Deputy Solicitor General for Respondent Nos. 2 & 4 and Sri Vihay

K.Punna, Standing Counsel for Respondent Nos. 2 & 4.

WP NG: 14678 OF 2026

Seahween:

Vipparla Primary Agriculture Co-op Society Ltd, Rep. by. Venkata Samba Siva Reddy, CEO, D. No Y 105 Reddypalem, Vipparla Rampicherla Guntur S286 15, Andhra Pradesh.

... Petitioner

AND

{. Income Tax Officer, Ward 1, Narsaradhel, Income Tax Office 12-8-22/A, {\* Floor Prakash Nagar, Prakash Nagar, Narsaraopet, Andhra Pradesh, S.A.S. 80,

&. Br. Commissioner of Income Tax, Vaayawada, SVR Plaza, D.No. 40-6

48, Sidarthartha Public School Road, Moghalramuram, Vijayawada-

The Assessment Unit, Income Tax Department, National Faceless

tax

department

swage.

Assessment Centre, Delhi, Ministry of Finance, Room No, 404, 2<sup>nd</sup> Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi 110003.  
... Respondents

Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a writ, order or direction, more particularly one in the



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nature of Writ of Mandamus, declaring the Assessment Order di, 39.01.9024 passed by the 3<sup>o</sup> respondent was 147 rw.s 144/144 of the Income-tax Act for AY. 2078-20 vide DIN No. ITBAJASTYSN ISP SOL3-24 (OSS SOT FSET), consequent to the order passed vide T4BAid of \$8.05.8029 vide DIN Neo. TBAASTIFA48AS 022-23/108 140R8562(1) and the notice u/s 148

eG.03.2025 vide DIN No. ITRAVAST/S/148 1/2002. S8/1051469085(1)

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issued by the JA0Q (1<sup>o</sup> respondent) instead of FA0 (8<sup>o</sup> respondent), as void, legal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural Justice

LA.No 4 OF 2024

Petition under Section 757 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay all further proceedings pursuant to the Assessment Order di 29.01.2024 passed by the 3<sup>o</sup> respondent as 147 rw 44/1448 of the income-tax Act for AY.201220 vide DIN No TTBAVAST/SN 47 /2023-24.4 0802507 720}, pending disposal of WP No. 14615 of 2024, on the file of the High Court,

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the earlier order of the High Court dated. 10.07 2024 made in LA No.1 of 2024 and Order dated 29.07 2024 08.08 2024 & 12.06.2024 made herein and upon hearing the arguments of Sr Dundu Manmohan, Advocate for the Petitioner and SREP AVINAY BRUMAR for

respondents.

WP NO: 148676 OF 2024

Between:

Mamignaraddy Deavarapall, S/o Rannreddy Devarapall, aged about 85 years, Qce: Farmer, residing at 82-854 Reddohalern Village, Buchireddypalern (Mc), Nellore Andhra Pradesh - 524 308, .Petitioner

AND

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4. Income Tax Officer, Ward 1, Nellore, 242.488 1<sup>st</sup> Floor, GT Road,

<. The Principal Chief Commissioner of income Tax AP and TS, 10  
rigor, -Block, IT. Towers, 1-2-3, A.C. Guards, Nycderabad-Sad00d,

mii, Incorne Tax Department, National Fanelas

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Assessment Centre, Delhi, Ministry of Finances, Roorn No. 404, 2°

Fioor, E-Rame, Jawahanal Nehru Stadium, Delhi-T 10003

jer or direction, more partiouiarly one in the  
nature of Writ of Mandamus, declaring the Assessment Order dt. 31.04 Bosh  
maesed by the ora respondent u/s 247 rave T44/1448 of the income-tay Act  
for AY 2075-16 vide DIN No. ITRATAST/S/147/2023-24/10809 1988401),  
consequent to the onder passed u/s T48Aid) di. OF 04 8022? vide DIN Ne.  
PTEAIRS TIP ABA R062 23/1082 007 7S9C) and the nofice us 148

AVASTISNAS 2028-23) 104S8 TAP 1),

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a 0Y G4 2028 vide  
issued by the JAG 1° respondent) Instead of PA0 " respondent), ag void,  
legal, and confrary to fhe pravisions of Income-lax Act and contrary to the

Principgies of Natural Justices,

LAAT OF 2024

Petition under Section 757 CRC is fied praying that in the

craumstances aiaicd in ihe afidavi fied in asumport of the writ petition, the

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High Court may be pleased to stay all further proceedings pursuant to the Assessment Order dt. 31.01.2024 passed by the 3<sup>rd</sup> respondent with 147 read with 144adB of the Income Tax Act for AY. 2015-16 vide Order

No. PPBAIAS TAS/ AP 2089-244 0609 1 058840 1), pending disposal of WP No. 14616 of 2024, on the file of the High Court,

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the earlier order of the High Court dated. 12.07.2024 made in LA.Ns.1 of 2024 and Order dated 29.07.2024 05.08.2024 & 12.06.2024 made herein and upon hearing the arguments of SA Bundy Manmohan, Advocate for the Petitioner and SREP \WINAY KUMAR for

respondents.

WP NO: 14647 OF 2024

Between:

vs,

Vipparla Primary Agriculture Co-op Society Ltd, Rep. By. Venkata Samba Siva Reddy, CEO, 0 No 105 Reddynalem, Vipparla Rumpicherla Guntur 52615 Andhra Pradesh.

AND

1. Income Tax Officer, Ward 1, Narsaraopet, Income Tax Offices, 12-2-100, 1st Floor Prakash Nagar, Prakash Nagar, Narsaraopet, Andhra Pradesh, 528807.

2. Pr. Commissioner of Income Tax, Vijayawada, SVR Plaza, D.No. 40-6 15, Siddhartha Public School Road, Moghalrajguram, Vijayawada-520010

. The Assessment Unit, Income Tax Department, National Faceless

Centre

Assessment Centre, Delhi, Ministry of Finance, Roop No. 401, 2<sup>nd</sup> Floor, E-Ramp, Jawaharlal Nehru Stadium, Opposite to 100s.  
- Respondents

met

with

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Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a writ order or direction, more particularly one in the

nature of Writ of Mandamus, declaring the Assessment Order dt. 30.07.2024 passed by the 3<sup>rd</sup> respondent u/s 147 r/wg 144(1) of the Income-tax Act for AY. 2023-24 vide ON No. ITBAIAS TSO 47 /2023-24 08028299700), consequent to the order passed w/e 14.08.2024 dt. 04.08.2024 vide DIN No. PTBALAS TIF AR Are 022-23) 1088008921) and the notice ut

aL07 046 20898 vide [ITRAVAST/S/T48 12022. 23/104 28020941 1), issued by the JAO \* respondent) instead of FAO 6<sup>th</sup> \* respondent), as vole, Hisgal, and contrary to the provisions of Income-tax Act and contrary to the Principles of Natural Justice

VA.NG.T OF 2024

Settled under Section 10) CPD is filed praying that in the Writ Petition, the

High Court may be pleased to stay all further proceedings pursuant to the Stay Order

Assessment Order dt 30.01.2024 passed by the 3<sup>rd</sup> respondent u/s 147 r/w.s

Writ of the Income Tax Act for AY. SOIR-35 vide CHN

NO TBALAS TQ 47/20 23-24 1 ONO ZS OS FI a Penang disposal of

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the earlier order of the High Court dated. We. OF 2024 made in LA.No 11 of 2024 and Order dated 28.07.2024 05.08.2024 & 12.08.2024 made herein and upon hearing the arguments of Sri Dundy Mamrnan, Advocate for the Petitioner and SREP.VINAY RUMAR for

ire,

respondents.

WE NO? 146295 OF 2024

Between:

Ramanareddy Deveranati, S/o Ramireddy Devarapal, aged about 89 years, Occupation: Farmer, residing at # 3-954 Reddypalem Village, Buchireddypalem (Ma), Nellore Andhra Pradesh - 824305

Petitioner

AND

1. Income Tax Officer, Ward 1, Nellore, 24-2498 1 Floor, GT Road. Nellore, Andhra Pradesh, 8240014.

=. The Principal Chief Commissioner of Income Tax, AP & TS, 10<sup>th</sup> Floor, C-Block, LT. Towers, 10-23, A.C. Guards, Hyderabad-Siddhaddi,

3. The Assessment Unit, Income Tax Department, National Faceless

Assessment Centre, Delhi, Ministry of Finance, Room No. 401, 2<sup>nd</sup> Floor, E-7 Ramap, Jawaharlal Nehru Stadium, Delhi-110003.

Respondents

Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a writ, order or direction, more particularly one in the nature of Writ of Mandamus, declaring the Assessment Order dt. 04.11.2024 passed by the 3<sup>rd</sup> respondent u/s 147 read with 144/144B of the Income-tax Act for AY. 2016-17 vide DIN No. [TBAVAST/SM47/S023-24/ 105938587 30% 4], consequent to the order passed u/s 145A(f) dt. 28.02.2019 vide DIN No. ITBAIASTIFMASA2022-S3N 0802281950 and the notice u/g 146 G.e.8.02. 2023 vide DIN No. ITRASASTYSM48 1/2082-23/1 05023 1884.4), issued by the JAO (1<sup>st</sup> respondent) instead of FAO (3<sup>rd</sup> respondent), as void, illegal, and contrary to the provisions of Income-tax Act and contrary to the

Principles of Natural Justice.

LA.No.1 OF 2024

Petition under Section 147 CrO is filed praying that in the circumstances  
BN

stated in the grounds filed in support

NS

part of the petition, the High Court may be  
pleased to stay all further proceedings pursuant to the Assessment Order  
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More SRT 6, « #8 RE . - e ke,  
satisfied by the 3<sup>rd</sup> respondent u/s 147 read with 144/144B of the

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the earlier order of the High Court dated. {2.07.2024 made in LA.No. 1 of 2024 and Order dated 25.07.2024 058 08 2004 & 12.9.08. 2024 made herein and upon hearing the arguments of Sri Dundu Manmohan, Advocate for the Petitioner and SRIPVINAY KUMAR for

WP NG: {4793 OF 2028  
Rehears:

Sr Satyarayanasingh, Sic. Sr Subbayyasingh, aged about 89 years,

Occupation Agriculture, T Narasapuram, West Godavari - 894487,  
Patitioner

AND

. The Income Tax Officer, Wards, @S-Bd-G/4 KR S Powers, & ROS  
Eluru - 834002.

=. Assessment Link, National Faceless Assessment Centre, Income Tax

vids,

#

%,

Department, Ministry of Finance Room No. 4041, 2<sup>nd</sup> Floor, E-Ramp,  
Jawaharlal Nehru Stadium, Delhi- 710 009,  
Respondents

Petitioner under Article 226 of the Constitution of India is filed praying that  
in the circumstances stated in the affidavit filed therewith, the High Court may  
be pleased to pass an order or direction, especially one in the nature of WRIT  
OF HABEAS CORPUS holding that the notice dated 04.04.2022 issued by 1<sup>st</sup>

ais

Respondent under section 48 of the Act with CIN and Notice  
No ITBAIAST/SI148 12022-2341 04247727001) and the assessment order  
passed by 1<sup>st</sup> Respondent u/s. 147 read with 14g of the Act, dt 27.03.2024 with  
DIN & Order No ITBAVAST/S/147/8025-24/1 06350022219) for the Ay 2015-16,  
as being without jurisdiction, arbitrary, illegal, bad in law, void ab initio, and  
infringing provisions of section 148A AND section 149 of the Act  
and also contrary to the circular issued by CBOT and provisions of section  
{SI of the Act, and consequently set aside the notice under section 145  
dated 04.04.2022 and the assessment order passed by 1<sup>st</sup> Respondent u/s.  
14f read with 14g of the Act dt 27.03.2024 with DIN AND Order No  
ITBAIAS VSM 47/2023-24 108550022201) for the Ay. 2015-18 and all  
consequential proceedings pursuant thereto.

LANOT OF 2024

Petitioner under Section 187 CrP is filed praying that in the  
circumstances stated in the grounds filed in support of the petition, the  
High Court may be pleased to stay all further proceedings, pursuant to the  
order passed by 1<sup>st</sup> Respondent u/s. 147 read with 144 of the Act, dt 27.03. 2024  
with DIN & Order No ITBAVAST/S/147/8025-24/1 0838002221 1)} for the  
Ay. 2015-16, Pending disposal of WP No. 14749 of 2024, in the file of the  
High Court.

The petition coming on for hearing, upon perusing the Petition and the  
affidavit filed in support thereof and the earlier order of the High Court dated,  
12.07 2024 made in LAN. of 2086 and Order dated 24.07 2024 dt 05.08 2024  
& 12.08.2024 made herein and upon hearing the arguments of Sri V Raghu  
Ram, Advocate for the Petitioner,

WP NO-14785 OF 2024

Softcopy:

Nagavall Surananenl, S/o. S.Maruthi Prasad, Aged about 44 years, Rig. 0-3, Y016-G0, Nelanda Enclave, Navodaya Colony, Moghelralapuram, Visyawada, Krishna District - 822 002, Andhra Pradesh.

AND

1. Assessm

3)

ent Und, Nafionel Faceless Assessment Centre, income

Cs

Jax Qenariment, Ministry of Finance, Room No401, 2 Boor, &- Ramo, Jawaharial Nehru Stadium, Oelhi- 170 005.

The fneome Tax Officer, Ward - 2(33, C.R Building, 1 Floor,

MG. Road, Vlayawada - S20 002, Andhra Pradesh State.

ND

.. Respondents

Patifion under Arichs £26 of the Constitution of india is led praying that in the circumstances stated in ihe affidavit ed therewith, the Nigh Court may be pleased Io pleased to issue a Writ or order or direction, more preferably | the nature of Writ of Mandamus, holding the order passed by the 3° respondent derein under Sec l€8Atc) of the Income Tax Act, dated 24.03.2020 with DIN Notice Na lTBaVAS TP 48Ae022- 235 081 2o8888C1 Yor fhe FY. S01S-18 relevant io the Assessment Year 2016-1 arivvary, bad In Law anc wolation of Princioles of Natural Justice apart from being violative of Provisions of SealasA and 149 of the Act also contrary to fhe Circular issued by CROP and provisiona of SeciStA of the Act

conssquently set aside the Same.

LANe.t OF 2028

%

Ratiion under Section TS? of CRC is fied praying that in the oroumstances stated in the affciavit filed in sugpert of the pelition, the High court miey be oleased fo Suspend the Operation of the Order dated: 2d 038 2083 with DIN Noties No ITRAVAST/FIT48Ale028- 20/1051 2885860) for the FY. 2015-18 relevant to the Asseasment Year 2016-17 paased by the ¢°

Po

respondent, Pending diaposal of WP Na. 14789 of 2024, on the fle of the High Court,

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the earlier order of the High Court dated, 18.07.2024 made in LA No.1 of 2024 and Order dated 09.07.2024 05.08.2609

& 172.08. 2024 made herein and upon Rearing the arguments of SrVRaghy

hans

cam, Advocate for the Petitioner and Sri \Vijhay K.Punna, Senior Standing

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Goursal for Raspondents.

WP NO: 14792 OF 2024

Setwean:

Makam Seshavall, S/o. Makam Narasimhaiah, Occ: Business, Aged about 48

years, R/o. H No 5-85, Makam Street, Kathapel {Ghoane, Kurnool - 518 222, Andhra Pradesh.

AND

1. Assessment Unit, National Faceless Assessment centre, Income Tax Department, Ministry of Finance, Room No.407, 2S floor, E-Ramp, Jawahar Lal Nehru Stadium, Dethi-114

The Income Tax Officer, Ward - 7, opp: Children's Park, NR Pel, Kurugol, Kurnool District - 518 601, Andhra Pradesh State.

«Mespondents

Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may be Pleased to issue a Writ or order or direction, more preferably in the nature of Writ of Mandamus, holding the order passed by the 2nd respondent herein under Sec. 148A(i) of the Income Tax Act, dated 05.04.2022 with DIN Notice NOJTBAVASTIF/1 of A/2022-23) 1 042829480/1 for the FY. 2014-18 relevant to the Assessment Year 2015-18 as illegal, arbitrary, bad in Law and violation

RY

of Principles of Natural Justice apart from being violative of Provisions of Sec 45A and 149 of the Act also contrary to the Circular issued by CRDT and

provisions of Sec 174 of the Act consequently set aside the same.

y

(A.No.7 OF 2024

Petition under Section 787 CrP is filed praying that in Me



circumstances stated in the grounds filed in support of the petition, the High Court may be pleased to suspend the operation of the Order dated 5.04. 2028 with CIN No. TRAYAST/S a8 areo2s-2 3/104 s82048ar) for

ment Year 2075-16 passed by the 2

a

the FLY. S074-78 relevant to the Asses  
R

"anding dismissal of WP No. T4792 of S024, on the file of the

The session coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the earlier order of the High Court dated. TSOF 2024 made in LANE. of S084 and Order dated 20.07 2026 &

S.08 2084 made herein and upon hearing the arguments of Sr Sai Rame

Murthy, Advocate for the Petitioner and Sn Vihay K.Punnea, Senior Standing  
Counsel for Respondents.

WRIT PETITION NO: (8047 OF 2024  
Feehan

Rorvia Siwa Reddy, Sf. Venkateswara Reddy Ronda, Aged about 38  
years DINO 1-G/A Nacigacdda, Narsinganadu Nekarikally Guriur 22678,  
Andhra Pradesh, PAN BFLPROT0IQ  
Petitioners  
AND

4. The Union of India, Ministry of Finance, Rep. by its Secretary, 158-8,  
North Block, New Delhi. 770 005

2. The Income Tax Officer, Wardii1} Guntur, C & Buildings. Kannavan  
Thoata, Guntur, Andhra Pradesh, 522001

& The Principal Commissioner of Income Tax-1, Income Tax Office, Raj  
Kamal Complex, Lakshmipuram Main Road, Ashok Nagar, Guntur,  
Andhra Pradesh - 522007

National Faceless Assessment Centre Income Tax Department,

A>  
;

Ministry of Finance Govt, of India, New Delhi,

.. Respondent/s

Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased issue a Writ, Order or Direction more particularly, one, in the nature of Writ of Mandamus, declaring the order passed by the Respondent No. dated u/s. 148A(d) and Notice issued by the Respondent No.2 under Section Income Tax Act, 1984 dated 04.04.2022 as illegal, arbitrary, bad in law, violative of the principles of natural justice and being violative of Articles and

265 of the Constitution of India and consequently.

a. Set aside the Order dated 07.04.2022 u/s. 143A(d) and Notice issued Respondent Nos under Section 148 of the Income Tax Act, 1961 dated 07.04.2022 calling for the return of income of the Petitioner for AY 2018-19

and any consequent proceedings as falling within jurisdiction.

IANO: 7 OF 2024

Petition under Section 147 CrO is filed praying that in the circumstances stated in the affidavit filed in support of the petition, the High

Court may be pleased to stay the recovery of demand pursuant to the

a

assessment Order passed by the Income Tax Department under Section 147 of Section 144 and Section 148 of the Income Tax Act, 1961 dated 29.02.2024 for Assessment Year 2018-19 and direct the Department to not

take any coercive steps for recovery of demand, pending disposal of WP No. 104 of 2024, on the file of the High Court

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the Order of the High Court, dated

15.08.2024, SOP No. 104 MSs & TLOs made herein and upon hearing the arguments of SRI P BAVAN KUMAR RAO Advocate for the Petitioner, Standing Counsel for Central Government for respondent nos.1 &

.. Sri Vilay K. Punne Standing Counsel for respondent nos.2 & 3.

WRIT PETITION NO: 18238 OF 2024

Rehearsal:

Salyanarayana Kacivarni, Akkireddigudem Vil Main Road, Musunuru Mandal, Krishna District-521273, Andhra Pradesh.

Petitioner

AND

{. The Assessment Unit, Income-tax Department, National Faceless Assessment Centres, Room No. 401, E-Block, Jawaharlal Nehru Stadium, | New Delhi) 110 002.

2. the Principal Chief Commissioner of income-tax, Andhra Pradesh and

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relangana Region, Room No.922, 8<sup>th</sup> Floor, B-Block, | T Towers, 1029

AC Guards, Hyderabad.800 004, Telangana,

ary

3. The Income-tax Officer, Ward-3/1}, Viayawada, C8. Building, 1<sup>st</sup> Floor  
Annex, WG Road, Vlayawada-520 002, NTR District.

4 Union of India. reap by Us Principal Secretary Government of India,

"nance, 3<sup>rd</sup> Floor Jeevan Deep Building, Sansad Marg, New

Respondents

Petition under Article 226 of the Constitution of India is filed praying that

in the circumstances stated in the affidavit filed therewith, the High Court may

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he pleased to issue Writ of Mandamus or any other appropriate Writ or Order  
or Direction against the impugned Assessment Order vide No. ITB  
AIAS TSM AT/2023- 28 0B 780791) dated 28.01.2024 passed by the 1<sup>st</sup>  
respondent as best judgment order under section 147 read with Sections 144  
and 144B of Act, 1961 as arbitrary, null and void, illegal, bad in law, violative  
of the principles of natural justice and contrary to the provisions of the Act,  
WOT, without jurisdiction, apart from being violative of Articles 14, WEN)  
and 205 of the Constitution of India and consequently set-aside/quash the  
Assessment Order dated 28.01.2024 for the Assessment Year 2019-20.

IA NO: 1 OF 2024:

Petition under Section 157 of CFC is filed praying that in the  
circumstances stated in the affidavit filed in support of the petition, the High  
Court may be pleased to order stay of all further proceedings for Rs.  
14.43.48, 514/-including any recovery, pursuant to the demand notice under  
Section 156 dated 28.01.2024 issued by the 1<sup>st</sup> respondent pursuant to  
Section 147 rws. 144 rws. 144B of the Act, 1961 for the Assessment Year

2019-20, Pending disposal of WP 15238 of 2024, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the  
affidavit filed in support thereof and the Order of the High Court, dated  
WSO 504, 29.07.2024 of OS. 2024 & 1208 2024 made herein and upon  
hearing the arguments of Sr.C Sanieeva Rao Advocate for the Petitioner and

of SRI VAIHAY K.PUNNA, Standing Counsel for the Respondent Nos.1 to 3

and of DERUTY SOLECTPOR GENERAL for the Respondent Not.

WRIT PETITION NO: 18887 OF 2024

Seiween:

Poarime Pernrefsa, Rio. S&0-12/1, Muralinagar, Visakhanatnam, Andhra

Petitioner

1. Union af india, rap... by fis Secretary, Finance Department, New Delhi.

2. Re Poinciple Chief Commissioner of income Tax, Anchra Pradesh anc  
Telangana, Hyderabad Room No. 922, th Floor, 8 Block, UT Towers,  
T0-S-3, AC Guards, Hyclarabad - S00 004, Telangana.

Tre Income Yar Ciicer, QMftee of the Assistant Coreniesionar of

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income Tax DCITUACIT, Girele ~ 3ç7), VSP Income Tax Oftee, infinity  
Tawers, Sankaramatarn Road, Visakhapatnam, Andhra Pradesh -  
SS001S.

4. Faceless Assessing Officer, National Faceless Assessment Centre,  
income Tax Depertiient, New Delhi

Respondents

Petition under Aricie 228 of the Constitution of India is fled praying that  
in he clroumelances stated in the affidavit fled therewith, the Nigh Court may  
be an to issue a Wt of Mandamus or any other appropariate Writ, Order  
or Qinection, declaring a. the Order passed under Sea. 148Afc) of the Income  
Fax Ach 881, dated 28.05.9025. was CIN a@rnd Notice No

PBAIAS TPA GSAene2- 24 TOS Te 44a (1), issued by the Grd Respondent,  
for ihe Assessment Year 2015-17, b. the notles Issued under Sec. 148 of the  
imoame Tax Act TS0), dated 5.00 2089. bearing DIN and Notices  
NOITBAVAS T/SN48 Ve0e8~ ZS 05 1277532 Cl}, by theard Respondent, for  
the Assessment Year 070-17, and c. all the cansequential proceedings  
ingeated/Orders passed by the Respondents, including passing of the  
Assessment Order passed U's. 147 Bay 1448 of the Income Tax Act, T1967 an  
064 2089 bearing DIN No. TTBAVASTASM47/S023-24/1 OS8S0640804) as  
ariirary, Hlegal, bad in law, volc-ab-initio, Wolative of the orincisies of natural

justice, apart from being vidlative of Anicies 14 and 285 of the Constitution of

india and contrary to Section 1484 of the income Tax Act, 1981, and

consequently set aside the same in the interests of justice.

IANO: 1 OF 2024:

Petition under Section 181 of CPC is filed 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 under Sec. 148 of the Income Tax Act, 1961, dated 25.03.2023, bearing DIN and Notice No. [TBAVAST/F 1484/0082. 24 08127 7444 (1), by the 3<sup>rd</sup> Respondent, for the Assessment Year 2016-17,

Pending disposal of WP 14687 of 2024. on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the Order of the High Court, dated 24 OF 2024. 2B 2024 05.08 2024 & 12.08. 2024 made herein and upon hearing the arguments of SAI VIVEK CHANDRA SEKNAR S Advocate for the Petitioner and of DEPLITY SOLICITOR GENERAL for the Respondent No.1 and of SRI VMIAIY KUMAR PUNNA. Standing Counsel for the Respondent Nos.2 to 4,

WRIT PETITION NO: 168130 OF 2024

Between:

Mr. Anupam Kotla, Son & Legal Representative of Late Mr. Suresh Kumar

Kalla (Assessee) aged 26 years, Qec. Business, Door No 1-18, Main Road, Penugonda, West Godavari District - 834 320, Andhra Pradesh.

Petitioner

AND

}. The Income Tax Officer, Ward -1, Tanuku, 49-20-2, Aayakar Bhavan,

Sajapuram, Tanuku - 534 277, Andhra Pradesh.

SAR

Seay

<, Assessment Unit. Income Tax Department, National s-Assessment Center, New Delhi, Room No. 401, 2<sup>nd</sup> Floor, E-Ramo, Jawahar Lal Nehru Stadium, New Delhi. 140 689.

The Principal Chief Commissioner of Income Tax, Andhra Pradesh and

take

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Telangana, Hyderabad Room No 928, 9<sup>th</sup> Floor, 8 Block, LT Towers, W0-8-3, AC Guards, Hyderabad - 500 004, Telangana.

4. The Joint Commissioner (Appeals), the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, Through the Principal Chief Commissioner of Income Tax (Appeals) Delhi, North Block, New Delhi. 170 084.

Respondents

Petition under Article 226 of the Constitution of India is filed 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 the order passed by the 1<sup>st</sup> Respondent vide CNN and

Letter No ITBARCWIF/T7/2024-25/10088 192824}, in directing the Petitioner to pay 20 percent of the disputed demand, pending disposal of the appeal of

the Petitioner before the 1<sup>st</sup> Appellate Authority, i.e. the 4<sup>th</sup> Respondent

herein, for the Assessment Year 2015 -16, as arbitrary, illegal, bad in law and bereft of any reasons, violative of principles of natural justice, apart from being violative of Articles 14, 21 & 265 of the Constitution of India and Sec

484 of the Income Tax Act, 1967 and consequently set aside the same and grant stay of recovery, pending disposal of the Petitioner's appeal before the

1<sup>st</sup> Appellate Authority, in the interests of justice.

for AOs of 2024

Petition under Section 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay all further proceedings, including any

order

recovery, pursuant to the order passed by the 1<sup>st</sup> Respondent vide DIN & Letter No. ITBAVRCOWIF/ 7/2024-25/1085819262(1), in directing the Petitioner to pay 20% of the disputed demand, pending disposal of the appeal of the Petitioner before the 1<sup>st</sup> Appellate Authority, i.e., the 4<sup>th</sup> Respondent herein, for the Assessment Year 2015 -16, pending disposal of the writ petition No.

THI of 2024, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the Order of the High Court dated 07.08.2024 & 12.06.2024 made herein and upon hearing the arguments of SRI LAVASIVA KARTIKEYA Advocate for the Petitioner, Deputy Solicitor General for Respondent Nos. 2 & 4 and Sri. Vilhay K. Punna, Standing Counsel for Respondent Nos. 1 & 3.

WRIT PETITION NO: 16178 OF 2024

Between:

4. The Principal Commissioner of Income Tax -1, Visakhapatnam, Aayakar Bhavan, Daba Gardens, Visakhapatnam - 530 020, Andhra Pradesh.

Bhawan, Veerabhadrapuram, Rajahmundry ~ 833 105, Andhra Pradesh.  
Respondents

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Arigies 14,780 No) and 285 of the Constitution of india & Ser 1484. of the moore Tax Act 1987 and cansaquentiy set aside the same in the interests of ushce

2), pending disposal of the above Witt Peltion No. 1817S of 20e4, on the fie

The petition coming on for hearing, upon perusing the Petition and the affidavit Ned In support thereat and the Order of the High Court, dated SS.07 2024 Q5.08. 2084 & 12.08 20s4made herein and upon hearing the arguments of SRLAVASIVA KARTIKEYA Advocate far the Petitiioner,

Cepuly Saliciior General for Respondent Nos.2 & 4 and Sri Vubay K.Punna,  
Standing Counsel for Respondent Nos.1.& 3.

WRIT PETITION NO: 16307 OF 2034

Between:

Janaki Kalvakulanu, Dvo Sri Chaturvedula Venkateppayya Sastry, aged 72  
years, Oce. Retrred Employee, Avo. 2-3-885/5 AND 5/1, Flat No S0S,  
Venkateshwara Nagar, Amberpet, Hyderabad - 500 013, Telangana.

Petitioner  
AND

1. The Incame Tax Officer, Ward 31), Visakhapatnam, income Tax Office,  
infinity Towers, Senkaramatam Road, Visakhapainam - S80 048,  
Andhra Pradesh.

é. The income Tax Officer, Ward 49), Visakhanainam, income Tax Office,  
infinity Towers, Sankaramatam Road Visakhapainam - 840 018, Andhra  
Pradesh,

La

. The Principal Commissioner of Income Tax -1, Visakhapatnam, end  
Floor, Aayakar Bhavan, Daba Gardens, Visakhamainarn ~ 530 920,  
Andhra Pradesh.

4 Assessment Und, income Tax Department National e-Assassmant  
Center, New Osihi, Roam No. 401, 2° Finer, E-Rams, Jawaharial  
Nehru Stadium, New Delhi - 170 008.

Respondents

Fatition under Ariicie 226 af the Constitution of india is fied praying that  
in fhe circumstances stated in the afidayit fled therewith, the High Court may  
be pleased fo issue a Writ of Mandamus or any other apnroorate Wart, Order  
or Direction, declaring that ihe order passed by the ist Respondent, ws 147  
raw Seo. 7446 of the incarme Tax Act, 1961, dated 26.05.2024, bearing DIN  
and Order No. TRAVAST/G/147/2023-24/ 1 OBSS02 5854), for the Assesamant  
Year 2016 -19 as arbilrary, fegal, bad in law, volc-ab-initic, violative of the  
principles of natural justices, apart fram being violative of Aniicies 14, 19(1 Ng}



arm 265 of the Constitution of India AND

186) and to consequently set aside the same in the interests of justice,

IA NO: 1 OF 2024:

Petitioner under Section 226 of CPC is now praying that in the  
circumstances stated in the affidavit filed in support of the petition, the High

Court may be pleased to stay all suits including any recovery,

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or  
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with  
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pursuant to the order passed by the Tribunal, u/s 147 of Sec. 144B of

the Income Tax Act 1961, dated 26.03.2024, bearing DYN and

PPRAIAS TSN 4 F2088-24.4 063 3G 258 804 |  
4

now  
of 2024. on the file of the High Court,

whereas

pending disposal of WR T6304

The petition coming on for hearing, upon perusing the Petition and the  
affidavit filed in support thereof and the Order of the High Court, dated  
26.03.2024 & 1208 read made herein and upon hearing the  
representatives of Sri A. V. SIVA KARTIKEYA Advocate for the Petitioners and of  
SRI PUVIEAY KUMAR, Standing Counsel for the Respondents:

WP NO: 16442 OF 2024:

Shri:

Mr. Chandra Mohan Rai Pasuparth, Sri. Mr Venkata Ravi Pasuparth

aged 54 years Occ. Business, Rio. Ashwini Rajula Street, Aur, Navarre « See  
S15, Andhra Pradesh,

as Petitioners

AND

Respondent No. 1, Income Tax Department, National Assessment

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Center, New Delhi, Room No. 401.2 Floor, E-Ramp, Jawaharlal Nehru  
Stadium, New Delhi- TQ 003.

The Income Tax Officer, Ward 1, Nellore, Income Tax Offices, 24-2-438 .  
"toon, OT Road Nellore ~ 84 001, Andhra Pradesh,

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uth  
"Ty

Pee oy

ete \*

3. The Principal Commissioner of income Tax, Income Tax Office, RT Road,  
Tirupal: 517 S0t, Andhra Pradesh.

o. Respondents

Petition under Article 228 of the Constitution of India is filed praying  
that in the clournstances stated in the affidavit fled therewith, the High Court  
may be pleased to issue a Writ of Mandamus or any other appropriate WH,  
Order or Direction, declaring thet

a. the order passed by the 1° Respondent. ws 147 rw Sec. 1448 of  
the Income Tax Act, 1984, dated 04.12.2029, bearing DIN and Notice No.  
ITBAIAS TS! 147/2023-24/1 088445073(1}, for the Assessment Year 2019-20  
and

b. the orders passed by the 1 ane levying penalties u/s  
Sf2AC Ka) and 271AAC 1) of the Income Tax Act, 1981, dated 13.05.2034  
bearing DIN and 08.08.2084 and [TBA/PNLIF/07S4 Moyen.  
25/7 064838904 Ch IT BAIPNLIF 2? TAACC Wa0es 25/1 084837 70861),  
respectively, for {he Asseasarnent Year 20719 - 20 as arbitrary, legal, bad )  
law, void-ab-initic, violative of the principles of natural justice, apart from being  
violative of Aricies 14.1&(1Ng) and 265 of the Constitution of India and Sec  
1484 of the Income Tax Act, 1984, and to consequently set aside the same.

iA NO: 7 OF 2624

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Petition under Section 151 of CPC is filed praying that in the  
qircumstances stated in the affidavit fled in support of the petition, the High  
Court may be pleased to slay all further proceedings, including any recovery,  
pursuant fo the order passed by the 1 Respondent, ws 147 nw Sec. 146R of

the Income Tax Act, 1981, dated 04.12.2083, bearing DYN and Notice No. ITBAVAS T/S/1 47 /20289-24/1 0584450730}, for the Assesment Year 2019 - 20, Pending disposal of WR 8442 of 2024, on the file of the High Court,

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The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court order dated 10.07.2024 & 12.08.2024 made herein and upon hearing the arguments of SREAV A SIVA KARTIKEYS Advocate for the Petitioner, Sri Vay Runiwar Standing Counsel for respondent nos. { to 3:

WE NO: 16449 OF 2024:

SAAR

Reheyan:

Mis. Shalinicarolin yericheria, Obo. Mr. Band) Krupavara Prabhu Saran, aged 58 years, Occ, Housewife, Rio. 16-71-1725, Christian Pet, Nandivelugu

Road, Old Guntur Guntur 527 004, Andhra Pradesh.

wo Petitioner's

AND

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\_ income Tax Denariment, National oAssesment

"enter, New Dethl, Roam No. 401.2" Floor, E-Ramp, Jawaharlal

Nehru Stadium, New Osishi- T10 008.

2, The Income Tax Officer, Ward 1) Guntur & R Buildings, Kannavari

Thota, Guntur ~ 528 001, Andhra Pradesh.

3. The Principal Chief Commissioner of Income Tax, Andhra Pradesh and

Telangana, Hyderabad Room No.922, 9<sup>th</sup> Floor, 8 Block, LT. Towers,

="

1G-2-3, AC Guards, Nyderabad - 800 004, Telanga aa,

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o~ Respondantis,

Pettion under Anicie 226 of the Gonsfitution of India is Hed praying that

in fhe circumstances slated in the affidavit fled Iherewith, {he High Court may be pleased {6 Issue a Wint of Mandamus or any other appropriate Wht, Order or Direction, declaring that a. the order passed by the 4" Besnondent, us 147 ec, 1448 9 ne Tax Act, 1961, dated 25.12.2028, 6 sar DIN

otis No. ITRAVASTIS/I 47 /208S-24/) 10590859421), for the Assessment

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TAY Sec

Year S018-1¥

b. the orders passed by the 1' Respondent, levying penalties u/s erie) as 271F ef the Income Tax Aci, 7881, both dated DIN (TBAIPNLIPOT IC W0v2084-24.06 2084, bearing 25/1005e6e04811) AND

NEE

rad

ITSAPVNLIF/27 1F/2024-25/1 06598114301) respectively, for the Assessment Year 2016.17

ae arbivary, Wegal, bad In law, vold-ab-initio, vielative of the princinies of natural justice, apart fram being violative of Articles 14, T8C1 Kg) and 285 of

the Constitution of india AND Sec 1484 af the Income Tax Act, 1387, and to oorsequently set aside the same.

IANO: 1 OF 2024

Petition under Section 141 of CPC is filed praying tNat in the circumstances slated in the affidavit filed in support of the petition, the High Court may be pleased to stay all further proceedings, including any recovery, pursuant te the order passed by the 1" Respondent, u/s 147 rAv Sec. 1448 of the Incame Tax Ast, 1961, dated 26.12.2023, bearing BIN and Notice No. TEAVASTISA 47/2023-24/ 105904 3044/1), for the Asseasment Year 018 - 17, Pending disposal of WP 16443 of 2024. on the file of the Nigh Court.

B

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court order dated 31.07.2024 & 12.05.2024 made herein and upon hearing the arguments of ORE AV A SIVA KARTIKEYA Adyanate for the Petitioner, Sri Vijay Kumar Punna Standing Counsel for respondent nos.1 to & WP NO: 16454 OF 2024:

Sehween:

Mrs. Tabassum Shaik, Do. Sablada Shaik, aged 38 years, Occ. Housewife, Rio. 2<sup>nd</sup> 73 147, Maseed Center, Balaji Nagar, Nellore - 524 002, Andhra Pradesh,  
Petitioner

AND

1. The Income Tax Officer, Ward 1, Nellore, Income Tax Office, 24-2438,

2<sup>nd</sup> Floor, GT Road, Nellore 524 001, Andhra Pradesh.

SAY

as

2. The Principal Commissioner of Income Tax, Income Tax Office, KT

Road. Tirupati- 517 501, Andhra Pradesh.

that

the

Government

will

be

ordered

to

work

effectively

Under, Income Tax Department, National eAssessment  
Center, New Delhi, Room No. 40) 2nd Floor, E-Ramp, Jawahar  
Nehru Stadium, New Delhi- 110 005.

Respondents

Petitioner under Article 226 of the Constitution of India is filed praying that

in the circumstances stated in the affidavit filed therewith, the High Court may

& Directed to issue a Writ of Mandamus or any other appropriate Writ, Order  
or Direction, declaring that a. the order passed under Sec. 148A(d) of the

Income Tax Act, 1961 dated 22.03.2004. bearing DIN and Notice No.

TRBAVAS TIF TMS AF2089-28/ 1 OBST 389987), by the 1st Respondent, for the

Assessment Year 2080 - 21 6. the nations issued under Sec. 148 of the Income Tax Act 863, dated 26.03.2084 bearing ON and Notice No.

NBAIASTS N48 TR0238. 24/1 0638090847), by the 1<sup>st</sup> Respondent, for the Assessment Year 2020-21 as arbitrary, legal, bad in law, void-ab-initio, violative of the principles of natural justice, apart from being violative of Articles 14, 19(1)(g) and 365 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.

IA NO: 7 OF 2024:

Petition under Section 70 of the Income Tax Act is filed 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 under Sec. 148 of the Income Tax Act 1961 dated 26.03.2084 bearing DIN and Notice No. ITBAVAST/SM46 (2023-24) 10150024(1) by the 1<sup>st</sup> Respondent, for the Assessment Year 2020 - 24,

Pending disposal of WP No. 45 of 2084. on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated 26.03.2084, the Court is of the opinion that the petition is maintainable.

S107. 2024 & 12.08.2024 made herein and upon hearing the arguments of Shri

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ty

AV A SIVA RARTIKEYA Advocate for the Petitioner and of SRE WUAY KUMAR, Standing Counsel for the Respondents:

WE NO: 18923 OF 2024:

Between:

Shirdi Saibaba Mandali, A Society Registered under Societies Registration

Act Rep by ts Treasurer, Mandiaparthi Satya Sri Hari GS Raju Road,  
Mutyalampadu, Satyanarayanapuram, Viliyawada, NTR District  
oo Petitioner

AND

1, The Union of india, Rep by its Secretary, Ministry of Finance 186-8,  
North Block, New Delhi. 170 0014.

é. The Income Tax Officer, Ward No 1, Vayawada C R Bullding, Tet Flear  
Annex, MG Road, Vilayawada,

3. The Principal Commissioner of Income Tax, Vijayawada

4. National Faceless Assessment Centre, incorne Tax Department  
Ministry of Finance Govt of india, New Delhi

. Respondents

Betiion under Ariicle 226 of the Constitution of India is filed praying  
thal in the circumstances stated in the affidavit filed therewith, the High Court  
may be pleased fo issue a Writ Order or Direction declaring the order passed  
by the 2 Respondent, dated 26/03/2023, u/s TSA) af Incame Tax Act,  
WS8l vee Froceedings DIN and Notice Noa [TBAVAST/F/2023-  
2/105 1526806001), for the Assessment Year 2016-17, and the Notice issued  
under Section 148 of the Act, 1961, dated 28/03/2023, as Hegal and the same  
is wihout jurisdiction and in vielation fo the procedure contemplated under the  
amended provisions of the income Tax Act, 1961, and the Consequential  
Assessment Order, dated 27/Ue/20s4, vide DIN ITBA/ASTYSM47/o025-  
TOHToSSLS FAC), also as iillegal and in violation io the provisions of the  
income Tax Act and In violation to the provisions of the Princigles of Natural  
Justice and consequently to set aside the order passed by the ened  
Respondent, dated 24/09/2023, u/s 148Aid) of Incame Tax Act, 1981, vide

Mroceedings DIN and Notices No ITBATASTYP/2022-33/108 1 8268nal 1) for the

Agssessniant Year 4015- 17. and the Notice issued under Secfinn 148 of he

Act, 1987, dated 24/02/8025, and Consequential Assessment Order, dated  
aPQeebes, vide DIN ITRAIASITIQN 47 /20289-S4,5 081 S828 FS C1}

ia NO: TOF 2024

Petition under Section TS? of CP0 is fled praying thet in the  
croumstances stated in the affidawt Med in support of the petition, the High

Gourt may be pleased fo stay the operation of the immougnd Order, dated

SW0ae02S, ws TSAic) af income Tax Act, 1861, vide Proceadings DIN &

Notice No FTBAIAST/F/2082- 23/109 18288080), for ihe Assesarment Year

eUiG-1T?, and the Notice issued under Section 148 of the Act, 1961, dated  
sw0Ne023, and the Consequential Assessment, order dated 27/02/2084, vide  
DIN ITRBAIAST/S/ 147 /8023- 24/1 00 TS8287 41}, Pending disoasal of NP 18935

of 024. an the He of the Nigh Court.

The petition coming on for hearing, upon perusing the Petition and the

affidavit filed in support thereof and the order of the High Court order dated 06.08.2024 & 12.08.2024 made herein and upon hearing the arguments of SRET VB SAT VIHAR! Advocate for the Petitioner, Deputy Solicitor General of India for respondent no. 2 for.

respondent nos. 2 for.  
WEP No: 16077 OF 2024:

AA AA AMARA RAAB ARRAS

Between:

Reddy Abbavaram Reddy Sekhar, S/o. Abbavaram Subba Reddy Aged @about 44 years, Occ: Business No Bakivani Reddivarinali Balayyagaripalli (post) Kalakads Gniandal Annamaeyya Distnet, Andhra Pradesh-S' 7236.  
Petitioner  
AND

1. The Income Tax Officer, Ward-1 .Kadapa Income Tax Office, Cuddapah, Andhra Pradesh-516001.

The Principal Chief Commissioner of Income Tax AP and TS, 10th Floor, C-Block, LT Towers, 10.2.3, A.C. Guards, Hyderabad-Sqoond,

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to5

. The Assessment Unit. Income Tax Department, National Faceless Assessment Centre. Delhi, Ministry of Finance, Room No. 4 Sand Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi.110003.

Respondents

Petition under Article 228 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed herewith, the High Court may be pleased to issue a writ, order or direction, more particularly one in the

nature of Writ of Mandamus, declaring the Assessment Order dt. 19.12.2023

passed by the respondent u/s 147 of the Income-tax Act

for AY 2018-17 vide DIN No. ITRAVAST/S/147/2023-24/1 08887 1816C41 which

is Passed as a consequence of the order passed u/s 147 of the Income-tax Act

vide DIN No. ITRAVASTIF/T484/2023-24/1 050888844(1) and the notice u/s

{48 GL 16.08. 2023 vide DIN No. ITRAVASTS448 (/2023- 24/1 050888884/ 1),

issued by the JAQ(1st respondent) instead of FAQ(Ard 'respondent).as void,

Illegal, and contrary to the Principles of Natural Justice.



IANO: 1 OF 2024:

Pelion under Section 741 of CP0 is fed praying thet in the

circumstances stated in the affidavit fled In suppor of the pelitinn, the High Court may be pleased may be pleased to slay all further proceedings pursuant to the Assessment Order di. 19.12.2029 passed by the S"yvespondent ws 147 ras T44/7446 of the inoome-fax Act for AY. 2016. Tf vide DIN Na. ITBAVIAS T/S/147/2020-24/7 OS887 181801}, Pending disposal af WR 16877 of 2024, on the Me of fhe Nigh Court.

The peliion coming on for hearing, upon gerusing the Petition and the affidavit fled in support thereof and ihe order of the High Court order dated 06.08 2024 & 12.08.2024 made herein and upon hearing the arguments of Sri

eld

CUNDU MANMOHAN Advocate for ihe Pestilioner and SREP VLLAYA RUMAR.  
Standing Counsel for the Respondanis:

WP NO: (P00? OF 20284:

Bahwearn:

Gravan Traders, Reg. by Partner Yedduie Kasava Reddy, S/o Yeddula

Venkata Reddy, Aged about 41 years, Ooc Business, 887/230, Shoo No. 14,  
Byreddy Compiles, Madhavi Nagar, Nancya! Road, KurnookSieods,  
Petitioner

AND

1. Yhe income Tax Officer, Ward-1, Kurnoal, Income Tax 08ice, Childrens  
Park, NRPET, Kurnool, Andhra Pracdesch-S 15004.

Ny

2. TRE Principal Gommissioner of income Tax, Aeyakar Bhavan, 8.7.

Cad

. The Assesament Uni, income Tax Department, National Faceless  
Assesament Centre, Delhi, Ministry of Finance, Room No. 404, 2"  
Moor, E-Ramo, Jawaharlal Nehru Stadium, Delhi 110008,  
.\_ Respondents

Faifion under Aricie 226 of the Gonstitution of India is filed praying that

in the circumstances stated in the affidavit led therewith, the Nigh Ceurt may

be pleased fo issue a writ, order or direction, more particularly one in the  
nature of Writ of Mandamus, declaring t the Assessment Order dt 3) 041 2024

passed by the 3° reapondent u/s 147 rw.s 144/144 of the Income-tax Act for

AN. 2078-18 vide DIN no TT BAVASTISN 4 7/2085-24/7 QG02 94 7F 31 CD) which

Nassed AS 8 carmsequence of the order passed u/s T48.A(d) AL0T. 046 2022 wide  
TNN No. ITBAVASTIFST48A2022-20/ 064 280008 111) and the notices u/s 148

%

OF OF 2022 vide DIN NoITBAVAST/SMAG T/e028- 23/1 082001 S884),

oot

iasued by the JAQCI st respondent) instead of FACS respondent), that too

ae to ihe provisions of Sea. 149 of the Act, as void, legal, and oarray  
othe Brincipies of Natural Justice:

(A NO: TOF 2068:

Patlion under Section 151 CPC is filed praying that in the  
circumstances stated in the affidavit fled in support of the writ petition, the  
Nigh Court may be pleased to stay all further praceedings sursuant fo the  
Assessment Order db 31.01.2034 passed by the 3° respondent uve (47 rw.s  
1444448 of the Income-lax Act for AY. 207849 vide BIN No.  
MPRAVAST/Sil147/2089-34/1 08029473101). and may pass such other order(s)  
as the Hon'ble Court deems fit and proper in the Interests of substantia!  
justice, as otherwise the Petitioner would be put fo irreparable loss and severs  
injury. pending disposal of WP No 17G07 of 2084, on the fle of the High  
Court,

The petition corning on for hearing, upon perusing the Petition and the  
affidavit filed in support thereof and the order of the High Court order dated  
08.08 2024 & 12.08.2024 made herein and upon hearing the arguments of Sri  
Dundu Manmohan, Advocate for the Petitioner and Sd PViaya Kumar,

\*

learned Senior Standing Counsel for income Tax for the Respondents:

IA NG OF 2024 IN WRIT PETITION NO: {7298 OF 2624:

Between:

My. Nags BhaskaraRaoMedisetty, S/o. Mr. Surya RaoMedisetty, aged SY

years, Occ Businass, Rvo. 2-152, ParadesarmmaPeta, Tallarevu, Post  
FallavrevuMandal, East Godavari - 845 484, Andhra Pradesh.

Patitioner

AND

1. The income Tax Officer, Ward 1, Kakinada, Income Tax Office, o°Finor,  
Deepihi Towers, Main Road, Kakinada - \$35 001, Andhra Pradesh

2. Assessment Unit. Income Tax Department, National eAssessment  
Center, New Delhi, Room No. 404, 2"Flonr, E-Ramp, Jawaharlal Nehru

Stachum, New Delhi- 770 003,

ae

&S. The Chief Cammussioner of Income Tax, Hyderabad | T Towers, AC

Guards, Masab Tank, Hyderabad -- 800 004. Telangana

Respondents

Petition under Section TS of CRI is filed praying tNal in the

aimurisiances slated in the affidavitl filed in support of the petition, the ise Court may be pleased Io stay all further proceedings, including any racave

pursuant fo ihe nalice issued under Sec. 148 of the Income Tay Act, 1964 \_

Gated 26.00.2024, bearing DIN and Notice No. ITBAYASTYSN48 T2023.

24/1 OSS0 7580001) Bending digsosal of WR 17295 af S024, an the file of the High Court,

The peliion coming on for hearing, woon perusing the Petition and the afiidawl filed in support thereof and the order of the Nigh Court order dated OS. 08 2024 & 12.08 2084 made herein and upon hearing the arguments of Sr AN ASiva Karthikeya, Advocate for fhe Petitioner and Sri PP Vilaya Kumar, learned Senior Standing Counsel for Income Tay for the Respondents, the

Court rade the fallowing:

GRDOER:

"ig submitted that the mother of Sri Viey Kumar Purnia, learned counsel, is underground 4 surgery and, hance time is orayed.

List these matters on 10.08.2024 under the same caption.

interim orders granied on the sarller occasion shall stand extended tH! ihe next date of hearing."

S0). KR SRINIVASA RAJU  
ASSISTANT REGISTRAR

FPTRUE CORY!  
SECTION OFFIC ck

4, One CC to SLA VA Siva Karilkaya Advocate fOPUC]  
2. One CC to Sri Jyothi Raina Anumolu, Advocate (OPUC)

3, One CC to Sri JU. MV. Prasad Advocate (OPUCT  
4. One CO to Sri halla Gunaranian, Advocate (OPUC}

&. One CC to Ms. Deepa Yenna, Advocate (0PUC)

§. One CC to Sr. Dundu Manmohan, Advocate, Advocate f0RPUC

won

Cine CC to SrL¥VAnil Kumar, Central Government Standing Counsel  
f0RUCH

& One CC to Sri. Vadrevu & K Krishna Kanth, Advocate [0PUC)

3. One CC to Sri.M.Naga Deepak, Advocate [0PUC]

10. Cine OC to Sn. Venkatram Reddy Mantur, Advocate [0PUC)

a4. One OC to Sri. Venkata Narayana Rao Vedula, Advocate (0P UC)

Te. One CC to Sri T Pradyoth, Advooate [0PUC)

13. One CC to M/s Katta Sravya, Advocate f0PUCT

44 One CC to SrLP Pavan Kurriar Rao, Advocate f9PUC]

15. One CC to On. Vivek Chandra Sekhar.S, Advocate (0PUC]

16. Two CGs to GP for Finance, Nigh Court of AP ROUT)

VF, One CG fo Sr. Ranadhi Bhatla Srinivasa Murthy, Advocate  
POPUCI

18. One CC to Sr. Shaqufta Jahan Noor, Advocate (0PUC)

48, Qne CC to Sr. Pasala Ponna Rao, Deputy Solicitor General  
(0PUT)

au. One CC to Sr. T Sreedhar Advocate, Advocate (0PUC)

Zi. One CC to Sr K.Adi Siva Vara Prasad, Advocate (0PUC}

ee. Gne CG to Sr.C Sanjeeva Rac, Advocate (PUC)

23. One GG to Ms.Mallavolu Nikitha, Advocate (0PUC)

24. One CC fo Sri. Marn Venkata Rermana, Advocate (0PUC)

oe

Lod

Be

2s. One CC fo Sri ¥ Siddharth Reddy, Advacate (0PUC}

28. One (C io Sr A Radha Krishna Standing Counsel [0PUC}

. One OC fo Sk. Sal Rama Munhy, Advocate (2R L0}

2s. One CG to SRE TY PSAP VIHAR! Advocate [0PUC)

2a. Gne CC to Sn Vihay &. Punna, Senior Standing Counsel for  
income Tax, High Gourf of A.B JORPUC!

TWO Share CODE

Sat

HIGH COURT

ON  
&  
KALA

DATED: SFP 2024

MIST THESE MATTERS ON 10.06 2086

ORDER

WRIT PETITION Nos, 14681 of 2025, 17456 of 2028, 14078, 14852, 28520, 29788, 29980, 31648, F17S2, SIBOS, SIONS, AQOTE, S2T7T, AVIS, 22188, SAIG4, aVVVg, 32968, B24GG, FLARG, BBTAG, IQONAT, BIGHS, TIBWG, 9929, B9GIS, Ta? of 2ON9 and G8o, 4208, 4292, 4296, 4340, 4901, 4991, 8452, OIo4, 6434, TIGd, PHOS, TESS, TFO4, FOG, 8129, 8194, BGS, BAGS, S8V4, SIS1, BENS, BEA, Bd, BINS, BRET, RITZ, G52T, S49, GONG, QOH, GISS, SNS, GATE, O817, ABST, 9719, OTR, OTEZ, O7O4, TST, SHOT, QSOS, SROS, SHOS, 9444, 10212, 10349, 1OSE4, 1OIRT, 10882, {OS7S, 10634, 1083S, 10698, 10851, LOTS, 1ORET, 11708, 14488, T12NR, THet4, T4241, V4BS4, 41QSS, 11944, 14988, 44904, 141407, 11882, 14808, T1882, TET SI, (2324, 12428, 12682, (2BTO, 1298G, 18045, 1918S, 18TT, 18za4, TIdRE, 194T9, (2488, 19460, 1960S, 19624, 12629, 13994, 1978S, 18862, 18899, 1IIRE, 19925, 14428, 1413S, 14940, 14442, 14808, 14615, 14898, 14877, 14823, 14743, 147RS, 14792, 18087, 18298, (8684, TTIO, (ITS, 16904, 1844, 16443, 1eaSa, 18953, 48977, 17007 and 17295 OF 2024 Ss \_ INTERUV ORDER EXTENDED