

@ vs T on 29 July, 2024

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI
(SPECIAL ORIGINAL JURISDICTION)

MONDAY, THE TWENTY NINTH DAY OF JULY,
TWO THOUSAND AND TWENTY FOUR

-PRESENT:

THE HONOURABLE SRI JUSTICE G.NARENDAR

"AND

THE HONOURABLE SMT JUSTICE KIRANMAYEE MANDAVA

WRIT PETITION Nos, (4681, 14878, 14852, 28520, 29768, g99G0, 34648, 317G2, S1B0S, S20SS, BI0TA, BRITT, BAIS, SRIBS, \$29S4, 829GG, 32968, 32486, 32489, 22740, 22047, 39088, 39219, 33229, 33292, 39647 of 2023 and 680, 4285, 4292, 4296, 4940, 4901, 4991, 5452, 6804, 6424, 7394, TES4, 7695, 7704, TP0G, S129, S134, S1G4, SISG, SISG, BAP4, 82H1, B22, 8283, 8294, 8295, S297, BIP2, 8527, 9295, HS17, QGS7, 9715, 97 RWG, 10272, 12924, 12426, 12452, 12870, 13428, 13605, 19624, 13629, 19634, 139748, 13862, 13893, 19924, 18925, 8649, 9006, 9083, 9128, S476, 072, 0Ta4, 0TST, S801, 98S, 9805, GS0G, 9944, 10949, 10381, 10IGT, 10542, 10579, 10634, (0635, 10636, 10654, 10781, 10B0T, 11405, 11212, 14244, 11241, 11284, 44258, 11944, 11982, 17994, 11982, 11882, 14168, 11404, 11784, 12989, 43048, 13177, 18284, (8924, 12419, 73488, 18460, 14428, 14198, 14140, T1847, 1172S, 11605, 14508, 14615, 14616, 14817, 14623, 14743, 1478S, 14792, 18047, 18298, 18684 OF 2004

WRIT PETITION NO: 14687 OF 2023

Mehwveen:

Sint Frameeia Pasumarthi, Wo Mr 8 Narasimha Reo, aged G2 years,
Oce: House Wie, 2. No.€-44, Pentalavariqudeam Vilage, Vatsaval Mandal,
NTR District ~ S27 408, Andhra Pradesh.

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affidavits filed in support thereof and the order of the High Court dated 01.11.2023, 28.11.2023, 19.12.2023, 26.02.2024, 03.05.2024 & 12.07.2024 made herein and upon hearing the arguments of Sri LAVA Siva Karthikeya Aggarwal for the Petitioner and of Sri A Racha Krishna, Standing Counsel for the Respondents.

WRIT PETITION NO: 74678 OF 2023

Between:

Mr. Sesharaj Ghantasala, S/o Mr. G Venkateswara Rao, aged 59 years, Occ... Agrioullurist, H.No. C4-59, Ramalayam Veedhi, Gudivakalanka, Clary

et

Mandam, West Godavari District - 834 004, Andhra Pradesh, Patitioner

AND

1. The Income Tax Officer - Ward 1, Eluru, Income Tax Offices, 23-8444, KES Towers, R 8 Pet, Eluru, Andhra Pradesh - 534 008

seed.

2. The Principal Chief Commissioner of Income Tax, Andhra Pradesh & Telangana, Hyderabad Room No. 922, 9th Floor, 'B' Block, LT Towers 10-2-3, AC Guards, Hyderabad - 500 004, Telangana.

Respondents

Petitioner under Article 225 of the Constitution of India is hereby 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 or Direction, declaring, a) the order passed under Sec. 745A(c) of the Income Tax Act, 1961, Bearing DIN and Notice No. 2701, by the Respondent for the Assessment Year 2019-17, b) the notice issued under Sec. 148 of the Income Tax Act, 1961

Tax Act T8861, dated 91.03.2023, bearing DIN and Notte Na.

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WRIT PETITION NO: 14882 OF 2623

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ofa, Vasanthapur, Proddutur, YSR Reddy District, Andhra Pradesh -
815 380,

=. The Principal Chief Commissioner of Income Tax, Andhra Pradesh and

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Telangana, Hyderabad Regd No.922, 9th Floor, 'A' Block, 1 T Towers,
We2-3, AC Guards, Hyderabad - 500 004, Telangana,
Respondents

Reliance under Article 228 of the Constitution of India is now praying that
in the circumstances stated in the affidavit filed therewith, the High Court may
be pleased to issue a Writ of Mandamus or any other appropriate Writ, Order
or Direction, declaring that the order passed u/s 148 of the Income Tax
Act, 1961, dated 30.03. 2023, bearing CIN and Notice
No ITB/AVAS TIF 48 A/S022-25/105 188768571), by the 1 Respondent, for the
assessment Year 2016 - 17. (b) the notice issued u/s 148 of the Income Tax
Act, 1961, dated 30.03.2023, bearing DIN. and Notice No TRAVAST/Q/148
1082-21081 707860), by the 1 Respondent, for the Assessment Year
2016 - 17, as arbitrary, illegal, bad in law, void-ab-initio, violative of the
principles of natural justice apart from being violative of Articles 14, 21 and
256 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.

IA No TOF 2083:

Prayer under Section 25 of CRC is filed praying that in the

circumstances stated in the affidavit Med 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, Bursuani for the notices issued u/s 148 of the Income Tax Act, 1961, dated 30.03.2023, bearing DIN and Notice NoJT BAYAST/SM4S T/20e2-ee/TOS* FOF REGO 1}, for the Assessment Year 2016 - 17, pending disposal of WLP No 1482 of 2023, in the file of the High

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onsftufion of india and Sec. 148A of the Income Tax Ast, 7801, and

consequently set aside the same in the interests of justice

IA NG. OF 2025:

Petition under Section (St of CPC is fled praying that in the croumetances stated in the affidavit Ned in support of the writ petition, the High Gourt may be pleased fo stay all further proceedings, including any recovery, pursuant io fhe nofics issued u/s Sec 148 of the Inoagme Tax Act, 4964, dated 08.048 Sos? bearing DIN and Notice No. MSAVASTON48 T2082-23/ 1042508980801), for the Asseasment Year S015 Te, pending disposal of WLP_No. \$8520 of 2083, on the He of ihe Nigh Court.

The petition coming an for hearing, upon perusing the Petition and the atidavit fled In support thereof and the Order of the High Court deter ST A02089, 28.17.2028, 19.12. 2025, 26.02.2084, 06.08. 2024 & 12.07 2084 made herein and upon hearing the arguments of SrA ASiva Karilkeya Advocate for the Petitioner and of Sa_A.Racha Krishna, Standing Counsel fe

ihe Resoondents,

WRIT PETIT PON NO: 28768 OF 2023

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Behween:

Ranga Reddy Bhimavaresu, Sio Rami Reddy Rfo 8-110, Kaza, Mangaiagiri. Guntur, Anchra Pradesh.

Petitioner

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Respondent, pending disposal of W.P.Noa, 29765 of 2023, on the Ne of the

The petition coming an for hearing, upon perusing the Petiion and ihe affidavit fled In support thereof and the earier order of the High Coun datediy.di.2008, (878.2083, 12.07.2084, 12.08.2024 17.09.2084, Je Od 20e4, OS. 24 & 12.07 2084 made herein and upon fearing the arguments of SriJyothi Ratna Anumolu, Advocate for the Petitioner and of SriViihay Kamar Punna, Standing Counsel for the Respondents.

WRIT PETITION NO: 29580 OF 2023

Sehween: | .

Vilaya Lakshmi Kakarla, AY0. ASR Anianeyul u, Aged. 99 Years, 6185-4

Thulluru, Quriur, Andhra Pradesh 52223%

Petitioner

AND

7, Union of India, through the Seoretary, Department of Revenue, Mirustry of Finance, Gov. of India, North Block, New Delhi 7 70004

2. Principal Cammissioner of Incame Tay, Viiayawada NTR District

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Incorne Tax Officer, Ward 2C), Guntur Guntur Distinct
Raspandants

Petition under Anicie 226 of the Canstitulion of india is fied praying that in the olccumstances stated in the affidavit fled therawtth, the High Court may be pleased to issue a wrt, order oar direction more pariicilarly {he one in ihe nature of Writ of Mendamus declaring the impugned notice wide DIN and

Notice No. FTSAVAST/Q/148 1/2022-25/905) 120104) dated 23.08.2028
under Section 148 of the Income Tax Act and the impugned Order bearing
DIN and Notice No. [TBAVAST/F/T4S8 42 028-20/ 108 1 14760400), dated
\$3.03. 20238 under Section 148A(d} of {he Income Tax Act passed by ihe 3 ye

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Respondent and consequent notice under Seciion 1448 dated 26.07 £0e3

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WRIT PETITION NO: 31648 OF 2023

Between:

Mr, Kishan Kumar Thotekura, Sfo. Mr. T Poorma Chandra Rao, aged 58 years,
Occ Business, N. No. S4-20-0/5, G-3, Bhavana Aparimenis, Srinagar Calony,
Vilayawada - 530 008, Andhra Pradesh

Patitioner

AND

Tre Assistant Cammissioner of income Tax, Circle 2(1}, Vlayawada, C
R Butiding, 1 Floor Annex, MG Road, Vilayawada - 820 002, Andhra
Pradesh

2. The Princinal Chief Commissioner of incame Tax, Andhra Pradesh and
Telangana, Hyderabad Room Ne. 882, 8° Floor, 8 Bloek, LT Towers,
T0e2-3, AC Guards, Hyderabad - 500 004, Telangana

&. Assessment Unit, Income Tax Ospariment, National oAssessmant
Center, New Deihl, Room No. 401, 2° Floor, E-Ramp, Jawaharial
Nehru Stadium, New Delhi - 110 003.

Rasponcdants

Petition under Ariicie 226 of the Constitution of india is Med praying thal
in the circumstances stated in the affidavit fied therewith, the High Court may
be pleased to issue a Wit of Mandamus or any other approgriaie Writ, Order
or Direction, declaring

a. the order passed by the {* Respondent, ufs 148Aic) of the income
Tex Aci 1881, dated (14.04.2082, bearing DIN and Notice Ne.
ITBAIAS TIF AG ASS 082-2371 Od 248592 sf, for tha Assessment Year 2015 -16
and

b. the notin wad by the 1" Respondent, u/s 748 of the Income Tay.

Ae, 1867, detec 06.04. 2028, bearing DIN and Notice No.

BAAS TSM 48 VS022-25/ 10824862004}, for the Assessment Year 2015 -

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WRIT PETITION NO

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=. The Principal Chief Commissioner of income Tay, Andhra Pradesh and
Telangana, Hyderabad Room No 922, 9^o Floor, 'B' Block, 1. T Towers,

Te-2, AG Guards, Hyderabad - S00 004, Telangana

Assessment Unit, income Tax Department, National a.Asseasment

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Genter, New Delhi, Room No. 401, 2^o Floor, E-Ramp, Jawaharlal
Nehru Stadium, New Delhi - 170 063.

Respondents

Patition under Article 226 of the Constitution of India is Med praying that
in the circuntstances stated In the affidayvil filed therewith, the High Court may
086 pleased fo issue a Writ of Mandamus or any other appropriate Writ, Order

or Direction, declaring,

a. the order passed by the 1^o Respondent, us 148A(q) of the Income
Tax Act, S67, dated eS eS. pearing CHIN and Notice Ne.
PTBAVAS TF /Ta88/2082-25/ 081 357088), for the Assessment Year 2016 17.

and

b. the notice issued by the 1 Respondent, u's 148 of the Income Tax Act, 1984, dated 30.03.2023, bearing CIN and Notes No. ITBAVASTISA4S 20S ce-eo TOS1TQS259R(), for the Assessment Year 2016 - V?, arbitrary, "egal, bad in law, void-ab-initio, Violative of the principles of natural justice apart from being violative of Articles 14, 19f{ Wo} 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: TOF 2023

Petition under Section 181 CPC is filed praying that in the circumstances stated in the affidavit Med in support of the writ petition, the

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WRIT PETITION NO

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Between

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Anuradha Acisurmill

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Patitfien under Arficie 288 of the Constifution of India is Ned praying hal
in the circumstances slated in the affidavit fled therewith, the vo High Court may
be pleased fo Issue a Writ of Mandamus ar any other appropriate Wit, Order
ar Direction, declaring the order passed by the {" Respondent, ws T48A(d) af
fhe Incorns Tax Ast, 1884, dafed OF 04.2082, bearing DIN and Notice No.
ITBAIAS TIF 145 A/2022-23/1 0420445050), for the Assessment Year 2015 -16
AN® the notice issued by the 1 Respondent, u/s 146 of fhe Incarme Tax Act,
T5874, dated 07.04.2022, bearing DIN and Notes = No.
BAYASTISH 48. 1/2022 2810426446321), for the Assessment Year £075 -
18 arbitrary, legal, bad in law, vold-ab-initio, violative of the principles of
natural justice apart from being violative of Ariicies 74, 12. Nig) and 206 of the
Constiuiton of India AND Sec. 1484 of the Income
consequently set aside the same in the inferesis of justice.

ANG: 7 OF 2023

Petition under Section 157 CPC is fled grayng that in) the
elroumetanoses stated in the affidavit fled in support of the writ petition, ihe
High Court ray be pleased fo stay all further procesdings, including any
recovery, pursuant fo the notice issued u/s 148 of the Income Tax Act, 1961,
dated 07.04.2082, bearing DIN and Notice Nov FTBAYAST/SA48 V20ee-
SBN 04s8d4622(1), far the Assasament Year 2018 -16, pending disposal of
ALP Noe 33865 of 2028, an the fle of the High Court

The petifion coming on for hearing, upon perusing Ihe Petition and the
affidavit fled in suppor thereof and the order of the High Court order dated
44.42.9089 & 12.07. 8024 made herein and upon hearing the arguments of
SrAWA Siva Kartikeya Advocate for the Peltiener and Sri.A Racdhakrishna,

Standing Counsel for Resoandenis.

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WRIT PETITION NO

32086 OF 2023

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NEAVASTISN48 T/ 2082-25) 1042754995), for the Assessment Year 2045 -

as arbitrary, Megal, bad in law, vold-ab-inilio, violative of the orincinies
of natural justice, apart from being violative of Articles 14, 18ç1 Ng) and 385 of
the Garstitution of india and Sec 148A of the Income Tax Act, 1981, and to

consequently set aside te same in the interests of justic

IANO: 4 OF os:

Pelion under Section 181 CP0 is ed praying that in the circumstances stated In the affidavit fled in support of the wel oefiion, the High Court may be pleased to stay all further proceedings, | including any recovery, BursuaNnt io ihe notice issued u/s 148 of the Income Tax Act, 1981, Gated TSAM.2028, bearing DIN and Notios No ITBAVAST/SN48 1/2022. 23/108 275439604), for the Asseasrnt Year 2015 - 18, pending di isposal of WP No. 32088 of 2023, an the file of the Nigh Court.

The petilion coming on for hearing, upon perusing the Petifian and the affidavit fed in support thereat and fhe orders of the High Court detect WM T22088, PL0LS0S4, 14.02 2084, 0B.08. 2084, 20.00.2084 00S 20e4 &

12.07 2024 made herein and upen hearing the arguments of Sid AVASiva

ro

Kartikeya, Advocate for the Petitioner (hrough virtual mode) and Sri A.Radha

Krishna, Standing Counsel for the Respondents.

We NO: 22074 OF 2023

Behween:

Spartek Ceramics india Limited, Reged. Of Narsingapuram Mitta Palen
Mandragifi Taluk, Chittoor, Andhra Pradesh-S17 102. Rep. by ts Authorized
Signatory, T.Mani
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High Court may be pleased to stay the operation of the Impugned Order vide
CNN No lTSAVAST/SM47/023-24 (A QSSRS 79 * dated 30.08.2023,
including Demand Notice vide DIN & Notice Na TSA JAST/OMTS6/s023-
24/1 058887HA1} dated 30.09.2023 (Demand Notice') and Notices of
Penalty Nos. [TBA J/PNL AS f@7i({ Ne} (023-84 086888758) dated
80.09.2023 (Penalty Notices"), pending disposal of WRNo 2d074 af 2025, on

fhe file of the High Court.

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

affidavit fled in support thereof and the Order of the High Court, dated
FE 41S. Z088, 112084, 12.08.2084, TLR 2084, 024 2086, 0204 2084,

028. 07 20e4 & 12.07. 2024 made herein and upon hearing the arguments of
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Ms.Jyothi Ratna Anumolu, ieared counsel, representing Sn Chalk
Sunaranian, Adyooate for the Petitioners and Sri Vilbay K.Punna, Standing
Counsel for the Respondent Nos.1, 2 & 4.

WIREY PETITION NO: Seif? OF 2023

Reiween:

Mis Spartek Ceramics india Linuied, Regd. OF Narsingapuram Mitta Paiaam
Mandragin Taluk, Chitteor, Andhra PradeshS1 102. Rep. by is Authorized
Signatory, T Alani.

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AND

1. The Addifional Joint Deputy Assistant Commissioner of Income Tax, af
income Tax, National Paceless'E-Assessmarnt Cantre, Delhi, income
Tax Demartment, Delhi, 2 Floor, E-Ramp, Jawaharlal Nehru Staciurn,
Delhi?) 003,

The Princinal Chie? Commissioner of incorne Tax, National E-
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asement Centre, incorne Tax Department, Delhi, 2° Floar, EStamn,

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waharal Nehru Stedhumn, Delhi - T1G 003

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The petition coming on for heanng, upan perusing the Pettion and the
affidavit fied In support thereof and the sarier Order of the High Court dated.
Te S023, POT S0e8, T02 2086, TELS B0SS, OF Od 20es, 3004 2024,

020 2024 & V2.07 2024 made herein and upon hearing the arguments of
Me. Jyothi Reine Anumolu, learned counsel representing On Challe
Cunaranian, Advocate for the Reliioner and Sri Vihay K. Runnea, Standing
Counsel for the Respondent Nos.1, 2 S 4.

RUT PETOUON NO: 32778 OF 2023

Sehyean:

Mis. Spartek Geramics India Limited, Read. OF Narsingapuram Witte Palem
Mandragin Taluk, Chitioar, Andhra Pradesh-S1Y 102, Rep. by its Authorized
Signatory, T.Mani

.. Petitioner

AND

1. The Additional Joint) Deputy) Assistant Commissioner of Income Tax,
National Faceless E-Assessment Centre, Delhi, income Tax
Department, Delhi, Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi-
410008

The Finance! Chief Commissioner of income Tax, National E-

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Assessment Centre, Income Tax Department, Delhi, 2" Floor, E-Ramp,

Jawaharlal Nehru Stadium, Delhi. 740 008

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The Central Board of Direct Taxes, Represented by its Chairman,

Department of -- Ministry of Finance, Govt of India, North
Block, New Delhi 170 004

4. Assistant Commissioner of income Tax, Circle 111) Tirupatl, Andhra

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Ms. Jyothi Reina Anumolu, learned counsel representing Sr Challe
Quraranjan, Advocate for the Petitioner and Sri VJhay K. Punna, Standing

Gounsel for the Respondent Nos.1, 2 & 4

WRIT PETITION NO: 32186 OF 2023

Behveern:

Mis Spartek Ceramics India Limited, Read Of Narsingapuram Mita Palen
Mandragit Taluk, Chittoor, Andhra Pradesh-517 108. Rep. by its Authorized

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Signatory, T. Mani

.. Petitioner

: AND

ys

1, The Additional (icin Deputy Assistant Commissioner of Income Tax,
National Faceless Assessment Centre, Delhi Income Tax
Department, Delhi, 2 Floor E-Ramop, Jawaharlal Nehru Stadium,
Delhi? 110008.

2. The Principal Chief Commissioner of income Tax, National &-
Assessment Centre, Income Tax Department Delhi, 2nd Floor, E-Rama,
Jawaharlal Nehru Stadium, Delhi 110 09

>

The Central Board of Direct Taxes, Represented by its Chairman,

oY

Department of Revenue, Ministry of Finance, Govt. of India, North
Block, New Delhi 110 004

& Assistant Commissioner of Income Tax, Circle 1(1) Tirupati, Andhra

5. Union of India, through the Secretary, Department of Revenues Ministry
of Finance, Govt of India North Block, New Delhi 11000

Petition under Article 228 of the Constitution of India is Med praying that

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WRIT PETITION NO: 32264 OF 2025

Between:

Mis Viyaoradatha Agra industries, 6.05, Godavanpru, Godavapur, Kankpadu

Mandal, Krishna~ S27 151, Andhra Pradesh, Renresented by fis Managing
Partner, Mr. Rama Krishna Yalarranchili, Sia Mr. Ranga Rao Yalamenchi.
coo PRUNE RE

AND

1. The Income Tax Officer - ward 265) Vlayvawada, C R Bullding, 1° Floor,
| Annex, MG Road, Viiyawacda, Andhra Pradesh - 820 002

2. The Principal Chief Commissioner of income Tax, Andhra Pradesh and
Telangana, vide Room No: 923, 8th Floor, '8' Block, LT Towers,
T2393, AC Guards, Hyderabad - 500 004, Telangana.

Co

Assessment Link income Tax Department National e-Assessment

at

Center, New Delhi, Room No: 401, 2nd Floor, E-Block, Jawaharlal

Nehru Stadium, New Delhi- 110 003

o/s

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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 of Mandamus or any other appropriate Writ, Order

or Direction, declaring.

g. the order passed by the 1 Respondent, u/s 148A(c) of the Income
Tax Act 1961, dated 08.04.2022, bearing DIN and Notice

No IT RBAVAS TIRE RAR 02 2-23/ 1 254d 08811) for the Assessment Year 2015

on TSR

b. the notices issued by the 1st Respondent, u/s 148 of the Income Tax
Act 1961, dated 06.04.2022, bearing ON and Notice No

MOA/IT 481/20 22-23/ 1 042 84 570604 5, for the Assessment Year 2015-18)

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WRIT PETITION NO: 22568 OF 2028

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AND

@, The Principal Chief Commissioner of Income Tax, Andhra Pradesh and
Telangana, Hyderabad, Room No. S22, S\$? Einar, 'BY Blook, LT Towers,
#0-2-38, AC Guards, Hyderabad - 900 004, ae

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Assessment Unit, , incame Tax Depariment, National e-Assessment
Center, New Delhi, Room No. 40%, 2° Floor, E-Ramp, Jawaharlal
Nehru Stadium, Naw Delhi - 110 003.

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Noatiion under Arficie 226 of the Conefitution of India is fed praying thal
im the clrcumetanoes stated in the affidavit fled therewith, ihe High Court may
be pleased fe issue a Writ of Mandamus or any other appropriate Wt, Order
or Drrection, declaring.

a. the order passed by the 1" Respondent, u/s 148Ain) of the Incerne
Tax Ach (861, dated 24.08.2023, bearing DIN and Notice
No ITBAASTIF 1 484/2082-24/1 08 1248820h 1}, far the Assessment Year 2019
~ TP, &

b. the noties issued by the 1 Respondent, u/s 148 of the Income Tax
Ast, {964, dated 24.09.2028, bearing DIN and Noles
No ITRAVASTISMN48 1/9022-28/1051272890/ 1), far the Asseasmen!t Year
S016 -17: '

arbirery, legal, bad in jaw, vold-ab-initio, violative of the principles of
natural justice apart from being violative of Arficies 14, 19ç1}{g) and 209 of the
Constitution of india & Sec. 1484 of fhe Incarme Tax Act, T8817, and

consequently set aside the sare in the interests of jushee,

IA NG: TOF 2088:

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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

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WRIT PETITION NO: 92368 OF 2023

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circumstances stated in the

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be pleased may be pleased to Issue a Writ of Mandamus or any other

appropriate Writ, Order or Direction, declaring:

a. the order passed by the 1st Respondent, u/s 148A(c) of the Income Tax Act, 1961, dated 06.04.2025, bearing ON and Notice No:

IPBAIATIP 48 AR082-235/1 048 2580S 1A}, for the Assessment Year

bh. the notice issued by the 1st Respondent, u/s 148 of the Income Tax Act,

TSet, dated 06 04 2028, bearing DIN and Notice
NoifBaasShiSA4ds V8022-23/106286234a Ty for the Assessment

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Year 2018 .18:

arvirary, dhegal, bed in law, void-eab-Initio, violaiive of the orinciples of
ratural witicg| apart from being vieiative of Articles 14,790 Na} and 265
of the Constitution of India & Sec. 1484 of the Income Tax Act, 1984,
and consequently set aside the same in the Interests of justice.

IA NO: 0F 2023

Pettion under Section (S71 CPC is filed praying that in the
circumstances stated In the affidavit fled in support of the wr pelition, the
High Courl may be pleased to stay af further proceedings, including any
recovery, pursuant to the rofice issued u/s 148 of the Incorne Tax Act, 1964,
dated 08.04.2082, bearing DIN and Notice Noo ITBAVASTGN48 Teoe-e-
SOA SSHS 3831), for the Assessment Year 2015-18, pencing disnasal of

WEP No. 323688 of 2083, on the fle af the High Court.

The petition coming on for hearing, upon perusing the Petition and the
afidavil Mad in support thereof and the earlier order of the High Court
dated TS 12 20838, S2.GAR e024, 14.08 2084 05.08 2084 & 12.07 2084 made

herein and upon hearing the argurnents of Sr_AVA.Siva Rartikeya, Adve

Respondents.

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WRIT PETITION NO

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Between:

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[A NO: 1 OF 2028

Patition under Section 157 CPC is filed praying that in the circumstances stated in the affidavit Hed in support of fhe writ petition, the High Court may be pleased fo stay all further proceedings, including any recovery, pursuant fo the notice issued aff 148 Of the Income Tax Act, TS0", dated 08.4.2082, bearing DIN and Notice NoJITBAVAST/G/ 48 1/2022-251 0426884 7201}, for the Assessment Year 2018 -18, pending disnogal of

W.P No. 22489 of 8023, on the file of the High Court

Tre petition coming on for hearing, upon perusing the F atition and the affidavit fied in support thereof and the Order of the High Court, daled {OAS 2088, BBV0Z Abed, 03.05.2024 & T2 2084 made herein and upon hearing the arguments of SHLAA Siva Kanikeya Advocate for the Reliianer and of SrA Radha Krighna, Standing Counsel for Respondent Nas. 7 to

WRIT PETITION NOx 32740 OF 2023

Behween:

Manne Venkateswara Rac, Sic Late MGK, Gokhals, Aged about 87, Rio 4-36-1, Subbaraonet, Tadenalligudem, Andhra Pradesh - 534701

Petitioner

AND

1. Union of India, through the Secretary, Depariment af Revenue, Ministry of Finance, Govt. oF india North Block, New Delhi? Toa)

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é. The Principal ce snmmissioner of incame Tax, Vishakanainam -4

3. The Joint Commissioner of Income Tax, Ralamahendravaram Range,
Ralamahendravaram

a. The Income Tax Officer, Ward-1, Tacenalgudem

Respondents

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Sh2G 12 2083, 01.07 2084 & 12.07 2024 made herein and upon hearing the arguments of Ms.Jyothi Ratna Anumolu appearing for Sri. Chala Gunaranian Advocate for the Feltioner, SrlA.Radha Krishna (Central Government

Counsel) for Respondents,

WRIT PETITION NO: 33047 OF 2023

Sehveen:

Mr Fame Krishna Yeleranchil, Sfo Mr. Ranga Rao Yalarmanchil, aged 83 years, Qoc Business, N. No.6-65, Post Offices Road, Godavarru, Kankinady, Vieyawada ~ 527157, Andhra Pradesh

Petitioners

AND

1. The Income Tax Officer, - Ward 25), Viayawada, C R Buliding, 4 Floor Annex, MG Road, Vilayawada - 820 002, Andhra Pradesh
. The Frincigal Chief Commissioner of Income Tax, Andhra Pradesh and Telangana, Hyderabad Room Ne. 822, 8" Floar, B Block, LT Towers, 10-2-9, AL Guards, Hyderabad - 800 004, Telangana
&. Asseserrent Uni, income Tax Department, National e-Assessment Center, New Gehl, Room No. 401, 2" Floor, E-Ramo, Jawaharls Nehru Stadium, New Deihi- 17a 603

Respondent's

Petition under Anicie 226 of the Constitulian of India is fled praying that in the circurniaiances stated In the affidavit filed Sserawith, the High Court may be pleased to issue a WHI of Mandamus or any other appronpriate Writ, Order

or Direction, declaring

a. the order passed by the 1" Respondent, u/s 148A fe} of the Income Tax Act, i967, dated 27.038. 2083, bearing DIN and Notic No. PPRATAS TEA 48 A/2022-23/ 105 4a 7%aat}, for fhe Assessment Year

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rLANM A She Kartikeya Advocete for the Pettianer and of SrA

WRIT PETITION NO: 32089 OF 2039

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_ The Income Tax Officer - Ward 201), Guntur, Incame Tax Office,
Lakshrouaram Main ¢ Noad, Guntur ~ 582 008, Andhra Pradesh

The Principal Chief Cornmissioner of Income Tax, Andhra Pradesh and

Is

Telangana, Hyderabad Roarn No. 822, 9 \$" Fioor, B Block, LT. Tawers,
102-3, AC Guards, Hyderabad - \$00 004, Telangana
3. Assessment Unit, income Tax Department, National a. Assessment
Canter, New Oelhi, Room No. 404, 2" Llsor E-Ramo, Jawaharlal
Nehru Stadium, New Delhi - P10 003.
Respondant!s

Satiion under Anicia 236 of the Constitution of India Is Med praying that in the circumstances sieted in the affidavil filed therewith, the High Court may be pleased fo issue a Writof Mandamus or any other appropriate Writ, Order

or CHrection, declaring

a. the arder passed by the 4% Reanandant, us 148A(d) of the Income Yax Act 1881, dated 06.04.2022, bearing DIN and Notice No.

ITBAYASTIPI 48 ars §29-38/1042544838(1), for the Assessment Year 2015 -18

and

Act, 19881, dated 07.04. 2022, bearing DIN: [TBAIAST/S/448-1/20e2-99 0a287 238101), (DIN issued on 09.04.2022), fer the Assessrment Year 2018 18 as arbitrary, Negal, bad in law, vold-ab-inlic, violative of ihe principles of natural justices, apart from being vi iolative of Articles 14, 19(TXg) and 285 of the Conalitution of india and See 1464 of the Income Taw Act,

1961, and to consequently set aside the same in the interests of justice,

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Setifien under Article 226 of the Constitution of India is fled praying that
rn ihe circurmetances stated in the affidavit fled therewith, the High Court may

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be pleased fo Issue a Writ of Mandamus or any other appropriate Wii, Orcer

or CHrection, declaring

a. the order passed by the 1" Respondent, u/e T48A(q) of the Income

Yax Act 1881, dated 29.03.2023, bearing DIN and Notice No.
ITRAIAST/FA AB A/S002-23/1081622815C)), for the Assessment Year 2079 -

bh. the notice issued by the 1^o Respondant, u/s 146 of the Income Tax
Act, 1981, dated 29.03.2023, -- DIN and Notice No.

ITBAYASTISN48 1/8022.23/1051622654(1), for the Assessment Year 2078 -
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as arbitrary, illegal, bad in law, void ab-initio, violative of the principles
of natural justice, apart from being violative of Articles 14, 19(7) and 209 of the
Constitution of India and Sec 145A of the Income Tax Act, 1980, and to

consequently set aside the same in the Interests of justice .

IANO: 1 OF 2023

Petitioner under Section 187 CrP 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

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recovery, pursuant to the notices issued by the 1 Respondent, u/s 148 of the
Income Tax Act 1984, dated 29.09.2023, bearing DIN and Notice No,
ITBAVASTSN48 1/8022-2a/1051622854(1), for the Assessment Year 2018 -
20, pending disposal of the Writ Petition No. 9219 of 2023, on the file of the

been came q
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

Krishna, Standing Counsel

CAAANAARANANA

33229 OF 2023

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WRIT PETITION NO

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No ITRAMASTISN 47/2023. Da 0Se04Se1 71}, for the Assessment Year 2016

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natural justice, apart from being violative of Ariicles 14.7&(1)(g) and 269 of the
Constiution of India and Sec 148A of the income Tax Act, 1957, and te

consequently set aside the same in the Interests of justics.

IANO: 1 OF 2023

Batfion under Section (51 OPC is filed praying [hat in the
ccumstances stated in the affidavil filed in support of the writ petition, the
High Court may be pleased fo stay all further proceedings, Including any
recovery, pursuant fo the order passed by the 1 Respondent, u/s 147 nw
Sec. 1448 of the Income Tax Act, 1951, dated 16.08.2085, bearing DIN and
Notice No (TRAIAS/S/147/8023-24/ 1088543817701), for the Agsessrrient
Year 20178 - 17, pending disposal of WPLNG. 33228 of 2023, on the file of the

High Court.

The pefitign coming on for hearing, upan perusing the Pelion and the
affidavit fled in sugport thereof and the earlier Order of the High Court dated
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SF.12.2028 & 12.07.2024 made herein and upon hearing the arguments o
SiAVASiva Karikeya Advocate for the Belifioner and of Sn A Rache

TM~

Krishna, Standing Counsel for respondent Nos. 7 fo 3.

WRIT PETITION NO: S323 OF 2023

Behe:

Mr Venkatat Ratteiah Medisetty, S/o Mr M. Koteswara Ran, aged 50 years,

occ. Business, H. No. 74-14-49, Krishna Nagar, Viayawada, Krishna Disinct -
820 007, Andhra Fradesh

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Year D018 -18, Pending disposal of WP 38292 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 and the earlier Order of the High Court dated 27.12.2013 & 12.07.2014 made herein and upon hearing the arguments of SN AMASWA Kartikeya Advocate for the Petitioner and of SrARadha

Krishna, Standing Counsel for respondent Nos. 7 to 3.

WRIT PETITION NO: 33847 OF 2023

Between:

Netaraien Qbulaguram, S/o. late Ezhumalal Mudatllar, Aged about 58 years,

R/o.122, Pudikupam Pucikuppam Vi, Karur Post, Tada Mandal, Nellore Sad
404 Andhra Pradesh.

Petitioner

AND

4}. The income Tax Officer, Ward 1, Nellore 24-8435 1st Floor, GT Road
Nellore, Andhra Pradesh 524 00%

2, Assessment Unit, Income Tax Department National Faceless

Assessment Centre, Delhi

3. The Union of India, Ministry of Finance, Department of Revenue,
Represented by the Revenues Secretary, 128-A/North Block, New Delhi,
Respondents

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 an order, direction or writ, more or less in the nature of writ of

Certiorari calling for the records which resulted in issuance of impugned

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Petitioner and Ms. lswarys, |

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WRIT PETITION NO:

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The Union of india, Represeniad by is Secretary (Revenue), Munairy of

Finarnee, Department of Revenues North Block, New Delhi - 720004

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The Frincigal Commissioner of imoame Tax, Guntur Guntur District
The Income Tax Officer, Ward-2(1), Guntur, Guntur Oistrict

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Respondents

Petition under Article S28 of the Conetifiudian of (ndle ia led praying that in the oircumgiances sigied in the affidavit fled therewith, the High Court may be pleased to issue a wri, order or direction more oarticularly the one in the nature of Wnt of Vandana ae ITRBASASTIF A SBAISCNYV202 1-22) TOS 1063845) datad

18.03.2022 under Section 148A {b} of the Income Tax Act, TG) and Sassing ihe

omisaquent ordar under Section 484ci} of the (TA bearng
TYBAVAS TIF NM GSA0022- 2104 28S4 7 0201) dated OF 042022 and notice under
Seation 148 of the ITA bearing ITBAVAST/SM48 Va02 2. ZaM0dS6 7408809) dated
098 04 2023 passed by the 3° ee ydent and ihe consequent Shaw Gause Notice
dated 21.18. 2083 bearing (TBAVASTIF IM 44(SCNVS023-24/ FOSSGGHSSAT) issued by
the 4th Respondent forthe FLY. 2044-2078 as being aritirary, egal, unreascnabie,

in cantmavention of Section 1454 of the Incame Tax Act apart fram being vidlaive af
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the principles of natural fistics and Aricie i4 of the Constitution of indie and

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consequendy set asics ihe sare.

iA N0s T0F 2084

Fatifion under Section TS) CPC is Med praying thal in fhe creumelances
stated in the afidavil Hed in support of the writ petition, fhe High Court may be

Piessed fo sisy the operatios of the HTBAVAST/PS4SACSq ey -

S2/ ie T0asshC} dated 18.03. 2022 under Section 1484 65) of the Incame Tax Aci,

TQeT ard passing fhe consequent arder under Section 148,

PRAMAS TP AGA 0 Lek BOREAS) dated

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*. The income Tax Offer, Ward 21}, Viayawaca, Central Revenue
Buldings, 18 Floor Annex, MG Road, Vieyawada - 520 002, Andhra
Pradesh.

2. The Principal Chief Cornmissioner of Incame Tax, Andhra Pradesh and
Telangana, Hyderabad Roam No 882, 9° Floor, B Binck, LT Towers,

HR2-3, AC Guards, Hyderabad ~ 500 004, Telangana

Assessment Unit, Income Tax Department, National e-Assessment

San

Center, New Delhi, Room No 401, 2 Floor, E-Rooms, Jawaharlal Nehru
Shilpi, New Delhi - 110 003.

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
or Direction, declaring

a. the order passed by the 1st Respondent, u/s 148A(c) of the Income
Tax Act, 1961, dated 03.04. 2022, bearing DIN and Notice No.
ITBAVAS TIF AAS Ale 022-23) 10424567070), for the Assessment Year 2015 -16
and

b. the notice issued by the 1st Respondent, u/s 146 of the Income Tax
Act, 1961, dated 10.04. 2022, bearing DIN and Notice No.
MPBAVAS/SM48 20KS-23/104ea57 3181), for the Assessment Year 2018 -
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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, 18(1) and 268 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

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WRIT PETITION NO: 3

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AND

3. The Principal Commissioner of Income Tax -1, Visakhapatnam, 2°

Finer, Aayakar Bhavan, Daba Gardens, Visakhanainam - 530 020,
Anda Fradesn.
. Respondanis

Patitio: under Article 228 of the Constitution of India is Hed 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 that the order passed by the 1st Respondent, u/s 147 read with Sec. 144 of the Income Tax Act, 1961, dated 20.7.2028, bearing DIN and Notice No. ITBAVASTIF 147 /2023-24/7 0980589847}, for the Assessment Year 2079 - 20 as arbitrary, illegal, bad in law, void-abdinita, violative of the principles of natural justice, apart from being violative of Articles 14, 19(a) and 265 of the Constitution of India and Sec 1454 of the Income Tax Act, 1961, and to consequently set aside the same in the interests of justice

PAN0. TOF 20284

Felton under Section 751 of CPC is Med praying that 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. 144 of the Income Tax Act 1961, dated 20.7.2028, bearing DIN and Notice Nos [TBAVAST/FT47/2003-24/1 05808838804],

pending disposal of WLP No 4292 of 2024, on the file of the High Court

The Petition coming on for hearing, upon perusing the Petition and the affidavit fled in support thereof and the earlier order of the High Court dated. 20.7.2024, IS 00.L20s4, B06 Sed OS OF 20e4 & 12.07 2024 made Aerein

and upon hearing the arguments of SrLAALA.Siva Rartikeya, Advocate for the

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WRIT PETITION NO

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b. the notice issued by the T* Raenondent, u/s 148 of the Income
Tay Act, 1961, dated 88.02.2083, _ GIN are AMioice No.
ITBAVASTISN4G T/S022-2 2 10ST Sk TTY? for ihe
Assessment Year 2016 -1F arhitvary, ilegat bad in law, void
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being violative of Articles 14, 18(1Xg) and 285 of the

Constitution of India and Seo. 148A of the Income Tax Act,

aside the same in the interests of

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[A NO: 1 OF 2084:

Pefilien under Section {51 OPC is fled oraying 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 any
recovery, pursuant fo the notice issued by the 1* Respondent, wis 148 of the
Ineame Tax Act, 1961, defad 28.03.8023, 6
TTBAVAST/SI185_T/20ne- 20ST 744 70, for the Assessment Year 2078 ~

17, pending dispasal of We No.4298 of 2064, on the file of the High Court

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earing DIN and Noice No.

The pefilien coming on for hearing, upon perusing the Petition and ihe

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affidavit fled in support thereof and the order of the High Court, dated

{9.03 2084, 18. Od Pood B0.G4 2024, OF OF 2084 & 1207 20ed made herein

and upon hearing the arguments of Sr AVA Siva Karlikeya, Advocate for ite
Petitioner and Ms. iswarya, learned Junior Standing Counsel, representing
§
SriMilhay K. Punna, learned Senior Standing Counsel for Income Tax
Department for the Respondents.

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WRIT PETITION NO:

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High Court may be pleased to stay all further proceedings pursuant to the notes u/s 148 on 19.04.2024 of the Act vide ITBAVAST/ON42_ WeGr-2IM10d2TIBSHGI1} issued by the 1 Respondent(JAQ) for AY. 2015-16 instead of 3rd respondent(FAO), pending disposal of WP.No 20484, 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. WQ02 804 18.04 2024 OS OF SOS4 & 12.07 2024 made herein and upon hearing the arguments of SrLAVA.Siva Karihikeya, learned counsel representing SrQundu Manmohan, Advocate for the Petitioner and Ms. iswarya, learned Junior Standing Counsel, representing Sn. Vihay K. Punna, learned Senior Standing Counsel for income Tax Department for the

Respondents.

WRIT PETITION NO: 490) OF 2024

Between:

Ramesh Manillanalll, Sic. M. Nagabhushanam Aged about 65 years, R/o4e-

JSF S)} Tharpukanys Japalem, Ongole, Prakasam Se5001 . Andhra Pradesh (PAN AGSPMEOS5K)

Petitioners

AND

. The Union of India, Ministry of Finance Rep. by its Secretary, 166-B, North Block, New Delhi- 170 004
income Tax Officer, Ward 1, Ongole, Income Tax Office, Roshan Plaza,

were

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5th Line, Rar Nagar, Ongole, Andhra Pradesh - 523009
3. The Principal Commissioner of Income Tax], Income Tax Office, Ral Kamal Colony, Lakehiupuram Main Rd. Ashok Nagar, Guntur,

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Andhra Pradesh ~ 85200

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027 08 2024, 30.04.2024, 08.07.2024 & 12.07. 2024 made herein and upon hearing the arguments of Sr_P Pavan Kumar Rao Advocate for the Petitioners and of Sriy0VUAnH Kumar, Central Government Counsel for Respondent No.7,

Sri Vilhay K Punna, Standing Counsel for Respondent Nos. 2 to 4.

WIRED PETITION NO: 49907 OF 2024

Sehween:

Ramesh Mariiiapalll, S/o. M. Nagabhushanam Aged about 65 years, Ra. 42-{-79 (FS) Thurpukammaipam, Ongole, Prakasam 529001, Andhra Pradesh (PAN AGSPMS0S5K)}

PP @honer

AND

J. The Union of India, Ministry of Finance, Rep. by its Secretary, 160-5, North Block, New Delhi - 110 004

Income Tax Officer, Ward 1, Ongole, Income Tax Office, Roshan Fiasa,

for

&" Ling, Ram Nagar, Ongole, Andhra Pradesh - 523001

3. The Principal Commissioner of Income Tax-], Income Tax Office, Kaj Kamal Complex, Lakshmiipuram Main Rd. Ashok Nagar, Guntur, Andhra Pradesh - 528007

4, National Faceless Assessment Centre, Income Tax Department, Ministry of Finance, Govt. of India, New Delhi

.. 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-

Writ, Order or Direction more particularly, one, in the

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nature of Writ of Mandamus, declaring the action of the

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Respondent No. 2 in passing an Order dated 23.08.2025 u/s.

TaSAia} and Notice u/s. 148 dated 23.05.2025 calling for the

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AWRIT PETITION NO: 8453 OF 2024

Sehveen:

Ms. Viiyalakshmi Movva, Wo. Mr. Rambebu, aged 73 years, Occ, Business,
HNo 244-153, Ashok Nagar, Near KPDT High School, Eluru - 534 008,
Andhra Pradesh
... Patiiiqnear

AND

4. The Income Tax Offloer Ward ¢, Elura, Income Tax Offline, 2o-54-0/4,
& i S Towers, R R Pet, Eluru - 534 608, Andhra Pradesh
2. The Principal Commissioner of Income Tax -1, Hyderabad, IT Towers,

{0-2-3 A0. Guards, Masab Tank, Hyderabad ~ \$08 G04,

3. Assessment Link, in noone Tax Deoartment, Nations! e-Aasesamant

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Center, New Delhi, Roam No. 404, 8" Floor, E-Ramp, Jawaharlal
Nehru Stadium, New Delhi - 170 G03.
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Patition under Article 226 of ihe Constitution of India is Hed 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 WAL, Order

or Direction, declaring.

a. the order passed by the isf Respondent, u/s 145A(c) of the Income
ax Act, 1881, defied 04.04.2082, beaving DIN and Notice No.
PTBAVAST/F M48 4/2002-25/4 0425013274}, for the Asseasment Year 2075 -
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b. the notice issued by the 1" Respondent, ws 146 of the Income Tax
Act, 1957, dated 04.04 2022. bearing DIN amd Notice

NitBAVASTISMAS 1/2028-28/104250134601}, for the Assessment Year

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> The income Tax Officer, Ward 1, Nandyal, incarme Tax Offices, 2182,
Sanjeeva Nagar, Nandyal - \$18 501, Andhra Pradesh
8. The Principal Commissioner of Income Tax, Tirupall, income Tax
Office, Near S81, THak Road Branch, K T Road, Tirupati - 57/50

Respondents

Petition under Article 226 of the Constitution of India is Ned praying nat

"y

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 Order passed by the 1 Respondent, u/s 147 rAv Sen. 144 ray Sec. 1448 of the Income Tax Act, 1981, dated 31.07.2024, bearing DIN.- ITBAVAST/S/147/2023-24/1 0809 187770), for the Assessment

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Year 2078 - 19, as arbitrary, Wega, bad in law, void-ab-inifio, violative of the and 285 of the Constitution of India and Sec. 146A of the Income Tax Act, VIS7, and consequently set aside the same in the interests of justice.

IANO: TOF 2024

Sond

Petition under Section 741 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 any recovery, pursuant to the Order passed by the 1st Respondent, u/s 147 rAv Sec. 144 ray Sec. 1448 of the Income Tax Act, 1981, dated 31.07.2024, bearing DIN: ITBAVAST/SA 47/2023. 2d QG05 1S FFF), &

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Year 2078 -19, Pending dismissal of WP 83804 of 2026. on the file of the High

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WRIT PETITION NO

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328 and the Crder and Netice, dated' 31.09.2023 as legal, arbitrary and in

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stark violation of the provisions of the Income Tax Act, 1967 and consequently
quash/selaside the same .

Petition under Section 184 CPC is filed praying that in the
eumstances stated in the affidavit filed In support af the wril petition, the
High Court may be pleased io stay the operation of () Nofics dated Marchot,
2023 issued by the Respondent No. 1 uncer Section 148 of the Act for AY
207817, G) the impugned onder dated March 31, 2023 passed under section
448A) passed by the Respondent No 1 for AY. 2078-17 and the impugned
Notice dated March 23, 2023 under section 146A(b) for AY 2016-17, panaing
disposal of WLP No. 8434 of 2024, on the fle af the High Coun.

The petition coming on for hearing, upon perusing the Petition and the
affidavit filed in vee thereof and the order of the High Court order dated
14 OS. 2084, 04 2084, G3.08. 2004 & TSOP S024 made herein and upon
hearing the arguments off Si. Shaguita Jahan Noor Advooate for the Patitioner
and SriVik Yaghna Dutt, Deputy Solicitor General af India for Respondent
Not, Sn Vilhay K. Punna, Standing Counsel for Respondent Nos. 4 to 4.

WRIT PETITION NO: 7394 OF 2024
Setween:

Satasani Rami Reddy, son of Obul Reddy, 58 years, House No.g-115

Muthumaiah Street, Banaganipalie Vilage and Mandal, Nandyal District
bieiz4, Andhra Pradesh

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iA NO:

High Court may be pleased fo stay the operation of the Impugned Order vide
Asseement Grder dated \$9-11-2083 in DIN No ITBAYAS TON 4f/20s3-

24/ 105880223011}, pending disposal of W.P.No.7394 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: 2.03 2024. 00.04.2024, OP 05. 2024 & 12.07 2024 made herein and upon

hearing the arguments of Sri. T Sreedhar Advocate for the Petitioner, and of Sri Vilhay K. Punna, Standing Counsel for the Respondent Nos.1 to 3, & 4,

and of Sri V_Ani Kumar, Standing Counsel for the Respondent No.4.

WRIT PETITION NO: 7694 OF 2024

Between:

Poola Madhu Babu, S/o. Poola Siddaish, aged 47 years, Occ Business,
Ro. 8/128, Kotha Bazaar, Rly Kodur- 516 107, Andhra Pradesh
. Petitioner's

AND

1. Assessment Unit, Income Tax Department, National e-Assessment Center, New Dathi, Room No. 401, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi - 776 003,
2. The Income Tax Officer, Ward 1, Radapa, Income Tax Office Cuddapah, Cuddapah - 576 0017, Andhra Pradesh
3. The Principal Chief Commissioner of Income Tax, Andhra Pradesh and

th

at Hyderabad, Room No. 828, 8th Floor, "BY Block, LT Towers,

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. Respondent's

Satisfaction under Article 226 of the Constitution of India is being prayed that in the circumstances of the case and in the affidavit filed therewith, the High Court may

be pleased to issue writ of Mandamus or any other appropriate writ, order

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ome Tax Offleer,, Ward 1, Madanapaie, Incorne Tax Office, +
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The Principal Chief Camrnissoner of Incame Tax, Andhra Pradesh and

18-9 CTM Road, Society Colony, Madanapaie, Andhra Pradesh

toot

Telangana, Hyderabad Room No. 822, Sth Floor, BY Block, LT Towers,
12-3, AG Guards, Nyderabad - 500 004, Telangana

Respondent's

Petition under Arficie 228 of the Constilution of India is Med praying ihat

in the circumstances steed In the affidavit Med therewith, the High Court may
be pleased in issue a Wri of Mandamus or any other appropriate Wirt, Orde

or Oyrection, cecaring that the Assesament Order passed by the es

Respondent, u/s 147 nw Sec. 1448 cw Sec. 144 of the Income Tax Act, 1964, dated 12.02.2024, bearing DIN. ITBAVAS TSA 47iZ0eS- 24/ 108080224 14}, 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 14, 14(1), 14(2) and 265 of the Constitution of India and Sec 1484 of the Income Tax Act, 1961, and to consequently set aside the same in the interests

of justice

IA NO: 7 OF 2024

Petitioner under Section 967 CPC is filed praying that in the

circumstances stated in & re 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 Assessment Order passed by the 1st Respondent, u/s 147 ray Sen. 1448 rAv Sec. 144 of the Income Tax Act, 1967, dated

the order of the High Court dated:

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WRIT PETITION NO:

Assessment Year 20)

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and Notes No. ITAAIAST/S/147 2023-24 1 068 183164004), for the Assessment Year 2018-19 as arbitrary, Hegal, bad in law, void- ab-initio, violative of the principles of natural justice, apart from being violative of Articles 14, (801 Xg) and 285 of the Constitution of India and Sec 148A of the Income Tax Act

49091, and so consequently set aside the same in the interests of justice.

IANO: 1 OF 2004

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 stay all further proceedings, including any recovery, pursuant to the order passed by the 4 * Respondent, vs 147 ray Sec. 1446 of the Income Tax Act, 1981, dated 26.02. 2024, bearing DIN and Notice No. ITAAIASTSS/147/2023-24/7 06 189 184911}, for the Assessment Year 2018-19, pending disposal of W.P.No. 7704 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 orders of the High Court dated 28.05.2024 08.05. 2024 & 19.07.2024 made herein and upon hearing the arguments of SrA VA.Siva Kartikeya, Si A.Racha Rishna Standing Counsel

for respondent nos.1 to 3.

WRIT PETITION NO: 7706 OF 2024

Between:

Ms. Nagamant Segu, Wo. Mr. Segu Venkateswara Rao, aged 50 years,
Gece Bu
Puram, Vileyawada - 520011, Andhra Pradesh

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Year 2018 -17, pending 'dis sposal of WLP No. F706 of 2024, on the fle of Ihe
High Court,

The patitian coming on for hearing, upon perusing the Petition anc the
affidavit fled In support thereof and the earlier orders of the High Court dated
28.05.2024, 08.08.2084 & 12.07 2024 made herein and upon hearing the
arguments of SrLA\UA.Siva Karlikeya and Sri A.-Radha Krishna Standing

Causnel for respondent noas.4 to 3.

WE NO: S129 OF 2084:
Betweei:

Satyavan! Mulaka, Wio. Venkata Reddy, aged about 59 years, R/o. Pat
No.505, Pavan Sun Rise, A block, Gop Hindu Collage, PG Centre, Amaravathi
Read, Guntur, Andhra Pradesh- S28 002.

. Peiitioner

AND

4. The Union of india, Re spresented by iis Secretary (Revenue). Ministry of
Fjnance, Department of Revenue North Block, New Delhi - T1004

&. The Principal Ohief Commissioner of Income Tax, National E-
Assessment Centre, Income Tax Department, Delhi, 2nd Floor, f
Ramp, Jawaharlal Nehru Stadium, Oelhi- 770 008

3. The inoome Tax Officer, Ward-2c7), Guntur.

4. The adaionalioinvDeputy/Assistant Commmasiaoner of incarre Tax,
National Faneless/E-Assessrment Cantre, Defhi, Inoame Tax
Denariment, Delhi, 2^m Floor, E-Ramp, Jawaharlal Nehru Stadium,
Delhi T0QGS.

Assessment Unit, income Tax Department Guntur

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. Respondents

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Satiion under Article 26 of the Constitution of India praying [hat in ihe
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The petition coming on for hearing, upon perusing the Petition and ihe affidavit fled in support thereof and the order of the High Cowl dated 03.04.2004, 19.08.2084 & 15.07 2024 made herein and upon hearing the arguments of Mis. JYOTHI RATNA ANUMOLU, Advocate for the Peliioner, Sid LLM Vv Prasad, learned Central Government counsel for the respondent

Not and SA Vihay K Punna, Senior Standing Counsel for Income Tax

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Denarhment for the rescandant Nos.2 fo 5:

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WP NO: 8194 OF 2084:

Between

Mis. Graviisettly Pula Venbketa Shargavi, (PAN: ARTPRSgS4L) Wie

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Yenali, Guntur-Se220i, Andhra Fradesh, india

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assessment year 2018-19 with DIN No. [TSBAIAST/SA4F/2023-

(1) dated 14.02.2024 (Annexure P-1}, pending disposal of WP

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8134 of 2014, on the High Court.

The petition coming on for Rearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated 19.08.2024 & 15.07.2024 made herein and upon hearing the arguments of SRILELADL SIVA VARA PRASAD, Advocate for the Petitioner, and of Sri Viheay RK Punne, Senior Standing Counsel for Income Tax Department for the respondent Nos.) for 3, and for Sri J. Ul Mo V0 Prasac,

Central Government counsel for the respondent No.4

WP NO: 8164 OF 2024:

Between:

Bhavararagu Harn Prasad, (PAN AAVPES459J) S/o B.Narasimharas Aged
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1. The incame Tax Officer, AQ GA), Range-/S) Ward-1, Qngole-S23 00%.
2. The Princisie Chie Cormmissioner of income Tax, AP AND Telangana State, Nyderabad.

Tre Assessment Lint, Nefional Facsiess Assessment Centre, incame

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Tax Depertment, Ministry of Finance, Room No 401, 8° Floor, &-Ramp,
Jawarharial Nehru Sisdium, Delhi? 70 003.

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4, Urion of india, Rep by hs Princinal Secretary, Ministry of Finance, 3°
Moor, Jeevan Deen Bullding, Sansad Marg-New Dethi-1 1000:

- Respondents

Retition under Ariicie 226 of the Constitution of Incia praying [hatin ihe
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pleased to issue any order or direction more particularly ane in the nature of
Wit of Mandamus or any other appropnate writ or order or direction declaring

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'Annexure B-1) Ras

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WP.NGO: 8286 OF 2024:

Rohween:

Ganedreddl Kondala Ran, S/o. G Simhachalars, Male, aged about 70 years,
Rio, D. No. 7-108, Simhachalam Main Road, Near Govt Hospital,

Simhachelam, Visakhansinam, Andhra Pradesh
a Pehhoner
AND

_ The Union of Incdia, Represented by fis Secrefary, Ministry of Finance,
North Block, New Delhi ~ 170 007

3. Assessment Unit, Income Tax Department, National ¢-Assessment

corsh,

Centre, Room Ne 401, 3^o Floor, E-Ramp, Jawaharlal Nehru Stadium.
New Delhi 170 005
. The income Tax Oficer, Ward 2{5), Sankara Matam Raad,

San

Visakhapatnam, Andhra Pradesh

ces Respondents

Patition under Aricle 228 of the Constitution of India praying that in the
clreumstances stated inthe affidavit fled therewith, the High Court may be
sigased fo issue an appropriate Writ or Order or Direction, more particularly
one in the nefure of Writ of MANDAMUS declaring the | mee: Assessiriant
Order dt. 28.02 2024nassed by the 2^o Respondent u/s 147 rw Sec 144 rw
Sec i448 of the Incore Tax Act, 1961 bearing DIN and Notice No
ITRAJASTISMA7 2023-24081 7ST 181C Nor the Assessment Year <1.
48and all the consequential Penalty notices DY. 26.02.2024ae arbitrary, Hlegal,
bad in law, voldabinitio, violative of the principles of natural justice, apart from
being wolalive of Articles 14, 19(1 ig) and 255 of the C onstiiion of india and
See 148 A and 144B of the Income Tax Act 1981 and fo consequently set

asice fhe same in the interests of justice

iA NO: 1 OF 2024

Petition under Section 18f of CPC Is fled praying that in the

umetances stated in the affidavit fied in support of the writ petition, ihe

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Patition under Article 226 of the Conetitution of India is Sed praying that
in fhe clroumstances stated in the affidavit fled therewith, the High Cour may
be pleased fo issue Direction, more narticularly a Writ in the nature of
MANDAMUS, declaring the impugned Assessment Order cl 2X. G2 2024
passed by the 2° Respondent u/s mw See 144 rw Sec 1445 of the Income

Tax Act 1981 bearing DIN and an 147 Notice No [TBAVAST/SMA47/20c5-241061791 1610 Nor the Assessment Year 2015-16 and all the consequential Penalty notices di. 29.02.2084 as arbitrary, legal, bad in law, void abinitio,

violative of the principles of natural justice, apart from being violative of Articles 14, (14) and 285 of the Constitution of India and Sec 1484 and Sec, 1448 of the Income Tax Act 1961 and to consequently set aside the

same in the interests of justice:

IA NO: T0F 1024:

Petitioner under Section 787 CPC 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 in impugned Assessment Order di, 29.02.2024 passed by the 2 Respondent u/s 147 ray Sec 1484 and Sec 1448 of the Income Tax Act 1961 dated 28.02.2024 bearing DIN and Notice No ITBAVAST/G/147/2083- 541 OST YSTisitiNer Me

Assessment Year 2015-16 and all the consequential Penalty notices Di.

29.02.2084, pending disposal of WP No.8268 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 03.04.2024, 19.06.2024 & 18.07.2024 made herein and upon hearing the arguments of Sri Vedreva.S.K. Krishna Kanth, Advocate for the Petitioner and Sr UA Prasad, learned Central Government Counsel for the Respondent No. and Sd Vuhay K.Punne, learned Senior Standing Counsel for |

Tax Department for the Respondent Nos.2 & 3;

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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 04. 04 2084 19.08.2004 & 15.07 2024 made herein and upon hearing the arguments of SrLM.Nage Deepak Advocate for the Petitioner and of On Viley

Kumar Punna, Standing Counsel for Respondents:

WP NO: 8281 OF 2024:

Setween:

Purncachandra Rao Quagirala, S/o. Pandu Ranga.D, Aged about 82, Rio. 2+ P04, Madunuru, Vuyyuru Mandal, Krishna District, Andhra Pradesh ~ 527624 ..Petiitioner
AND

The National Faceless Assessment Center, Incarme-iax Department,
weethe

New Delhi, india

=. income Tax Officer, Ward 7, Guelivada, Andhra Fradesh
3. The Assessment Unit, Income Tax Department Ministry of Finance,

Government of india

. Respondents

Pafifion under Anicie 226 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, order or direction more paricularly in the nature of a writ of mandamus declaring order under Section 148A(d) daied 06-04-2022 cearing ON FTRAVAST/FA 4842028. Za T0ds5509860), the consequent notice dated 06.04.2082 us. 148 bearing DIN FPIBAVAST/S/T48 Ve0ce-23/ 1042558 140ihand the consequent Reassessment order dated Q6-02-2024 searing CHN ITBAZAST/S/147/2023-24/ 10820858720 Jas being vaid, Hegel. aroiirary, without juriadiction, violate of Articie 14 of the Cansiiution of indis and consequently set aside fhe sare:

(A NO: T0F 2024:

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WP NG: S282 OF 2084:

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2023 bearing [NIN ITBAVASTIF/ 148 A/20282-25/7081 S549650}}, the consequent
noties dafet 29.03.9203 u/s. 148 bearing DIN ITBAIAST/S/148_ T/e0ze-
SAN OSISSGG Adi dland the consequent Reassessment order dated 22403-
20284 beating [TBAYAST/SMN47/2023-DIN SA 10GS219769(7), as being yard,
iRegal, arbilrary, without jurisdiction, violate of Articie 74 of the Consiiiition of
india and consequently set aside the same:

IA NG: 1 OF 2086:

Patiion under Section 181 CPC is filed praying fhat in the
circumstances stated Inthe affidavit fled in support of the wrt petition, the

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High Court may be pleased to sfay all further proceedings including cole
af fax pursuant to the Reassessment order dated 22-09-2024 bearing g DUN
ITBAVASTIS/MA7/0025-24/1 0832 19789C1}, pending disnasal af WP.No. 8282 3)
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The petition coming an for hearing, upon perusing the Petition and the
affidavit fled in support thereof and the order of the High Court dated
04 04.2084 19.06.2024 & 15.07.2084 made herein and upon hearing the
arqumenia of Sd M.Naga Deepak, Advocate for the Pellloner and On Vijhay
K.Punna, learned Senior Standing Counsel for income Tax for ine

Raspondents;

WP NG: 8385 OF 2084:

Rohween:

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Yeleswaran, East Gocavari District, Andhra Pradesh
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4. The National Faosless Assessrnt Center, iIncometax Department,

New Delhi, india

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WP NO: 8284 OF 2024

Heiween:

Ganga Eswar Kona, S/o. Surya Narayana Kona, Aged about 38 years, RI0.

D.No.2-64/2, Thodangimandalam, Komrmanapaile Village, East Godavari
CNstrict Andhra Pradesh.

Petitioner

AND

_ The National Faceless Assessment Center, Income-tax Department,

snslte

New Delhi, india

* Assistant Commissioner of income Tax, Circle 1, Kakinada

3. The Assessment Unit, income Tax Department Ministry of Finance,
Government of India

._ Raspondents

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 148A(0) dated 30-05-28
bearing QIN ITBAVASTYF/M1484/2022-23/105 18800781) the consequent notice
dated 30-03-2005 u.s. 748 bearing DIN ITBAYAST/QN48 1/e0es-
23/108 1S898R7 and the consequent Reassessment order dated 25-03-2024
bearing DIN ITBAIASTISN47/2020-44/9 QS5SH9008 1), as being void, illegal,
arbitrary. without jurisdiction, violate of Article 14 of the Constitution of India

and consequently set aside the same:

IA NO: 1 OF 2024:

Petition under Section 191 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 collection
of tax pursuant to the Reassessment order dated 25-05-2028 bearing DIN
ITBIAST: PBN AT AOE 3 SA TONS2SS00RN 1}, pending disposal of WP.No.8284 of

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IA NO: 4 OF 2024:

Petition under Section 151 CPC is filed praying that in the
circumstances stated in the affidavit filed in support of the writ -- the

High Court may be pleased to stay all further proceedings including collection
thereof

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of fact pursuant to the Reassessment order dated 01-00-2024 bearing OIN
ITEAIASTISN 47 /2023-24/106 182402 8(1), pending disposal of WP. No. S295 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
04.04 2024 19.08.2024 & 18.07 2024 made herein and upon hearing the
arguments of Sri M.Naga Deepak, Advocate for the Petitioner and Sri Vijay

Kumar Punna, learned Senior Counsel for Income Tax for the Respondents:

WE NO: S307 OF 2024:

Between:

Sambasiverac Pasunulell, S/o. Nagul Meera Pasunulet, Aged about 43 years

3-10, Nekkallu (Post), Thullum (Me), Guntur District, Andhra Pradesh - Sd.

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. Petitioner

AND

. The National Faceless Assessment Center, Income-tax Department,

sendy,

New Delhi, India

2. Income Tax Officer, Ward 2(1), Guntur, Andhra Pradesh

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The Assesment Unit, Income Tax Department Ministry of Finance,
Government of india

_ Respondents

Petition under Article 226 of the Constitution of India is Hed praying that
inthe circumstances stated in the avidavit fied therewith, the High Court may
be pigased to issue a writ, order or direction more parliculary in the sale ay

& wht of mandamus declaring order under Section T4SA(d) dated 0F-U4-2

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High Court may be please
arguments of Si M Naga Deepak, :
WRIT PETITION NO:

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3 The Assessment Unit, National Faceless Assessment Centra, Incame
Tax Department, Ministry of Finance, Room No.401, o* Floor, E-Ramp,
Jawaharharial Nehru Stadiums, DethkT 10 005,

4. Union of india, Rep by Ns Principal Secretary, Ministry of Finance, 3
Floor, Jeevan Deep Building, Sansed Marg-New Delhi 170004.

5. Mis Kurapat Subba Rao and Co, Charfed Accountants, Qpp Lane fo
Gayatri Mandir and Tata Gold Plus, Mangamoor Road, Ongole-023
002.

Lo Respondents

Padition under Article 226 of the Constitution of India is fled praying that
in the circumstances stated in the affidavit filed therewith, the Nigh Court may
be pleased to issue any order or direction more parficularly one in Ihe nature

of Witt of Mandamus or any other appropriate writ or order or direction

daciaring the Assessm ent Order af the 3° respondent, for ihe assessment
year 201G-17 with DIN No, TTBAIAST/SMAT/2038 -S4/1088085553 dated
23.18.2089 (Annexure P-1) Pasaed under Sec 147 Rav Sec 144 and 1448 af

g

Income (1) Tax Act, 1881 with reference fo the notice issued U/s 145 af the
Act by the 1 respondent di 23.03.2028 (Annexure P-2}, after following fhe
procedure laid down Under clause (a) of Sec 1484 of the Income tax Act 185%
df, \$3.03.2023 (Annexure P-3) was without granting sufficient time to fie the
ahiections and opportunity of personal hearing is contrary 16 section Sec 149
ib) RAV Sec 1484 and Sec 151A of the Income Tax act (herein after referred
fo ag the Act} is without jurisdiction, barred by limitation of time and aise m
violation of principles of natural justice. Hence. the orders of the a

respondent is Hable to be sat aside,

IA NO: 1 OF 2024

Petition under Section 141 of CPC is filed praying that in the

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

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a writ of mandamus declaring order under Saction (48A(q) dated S4-03-2028
bearing OIN [TBAVAST/FMMSA/2022-25/ 1051 2640949), ihe cansequent
notices dated 94.03.9023 u/s. 148 bearing DIN ITBAVAST/SN48 t/2bee-
S0105 1247 es zett) and the consequent Reassessment order dated Q0- iS
2084 bearing DIN ITBAYAST/SN47/2083-24/ 10520782850) as being YN,
legal, arbitrary, without jurisdiction, violate of Articie 14 & of the Constitution of

india and consequently set aside the same,

IA NO: 41 OF S026:

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Fefiien under Section 754 is fled praying 'hat im ihe
Cire cumstances stated in the affidavit Hed in support of the writ petition, hs

Nigh Court may be pleased fo stay all further proceedings including collection
of tax pursuant fo the Reassessment order dated 06-03-2084 bearin ng CHN
IPRAVAS TI S147 /2083.24/7 08207 9288(1), pending dispasal of WP. No Bo27 of

#024, an the fle of the High Court.

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WON perusing the Petition and the
affidavit fled in support thereof and the order of the Nigh Court order dated
{B04 e0P4 216.2024 & 18.07.2024 made herein and upon nearing the
arguments of Si M.Naga Deepak, Advocate for the Feltioner and Sn Vihay

KX Punna, Senior Standing Counsel for the Respandents,

WP NO: 9295 OF 2024

Setween:

Sri Venu Gooal Aturu, Ria. H.No SSA-8/10-104, Fiat No.S, Orch ids, Bahind
idiis Hotel, Maruthi Co-operative Colony, Viayawada- 520 008, Andhra
Fracdesh

AND

4. The Income Tax Officer, Ward-2(4), Viayawada, Andhra Pradesh.

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WRIT PETITION NO: 8817 OF 2024

Between:

Bramhareddy Arumaiia, S/o Anji Reddy R/o 2-165, Kunchanapalll Wilage.

Tadepalll, Guntur 822801
Patitioner
ANO

4. The Union of India, Represented by its Secretary (Revenue),
Ministry of Finance, Department of Revenue, North Block, New Delhi
- 110 001

The Principal Commissioner of Income Tax, Vayalada

for

and

The Income Tax Officer, Ward-204, Guntur

or

The Additional Joint Deputy/Assistant Commissioner of Income Tax,
National Faceless/E-Assessment Centre, Dali, Income Tax
Department, 1st Floor, E-Ramp, Jawaharlal Nehru Stadium
Delhi-110 008.

§. The Assesment 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 issue a writ, order or direction more particularly the one in the
nature of Writ of Mandamus declaring show cause notice under Section
14BA(b) of the [TA bearing ITBAVIAS/FN48ASUNV208 1-22/1040 2 151070]
dated 22.03.2022 and passing of order under Section 148(a) bearing
ITBAYAS TAS TARA f2 022-23) 106288
notice under Section 148 of the [TA bearing DIN & Notice No.
ITBAYASTISM45 1/S022-B3104867481S C1] dated 09.04.2022 by the respondent

S5072(1) dated 09.04.2022 and issuing

Respondent for opening of the assessment for AY 2016-19 and the

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D8 14.2004 & 19.06.2084 made herain and upon hearing the arguments of
Sridyothi Ratna Anumolu Advocate for the Petitioner and Gri Viiey K.Sunna,

lagrned Senior Standing Counsel for Income Tax Depariment for the
respondents,

WRIT PETITION NO: 9657 OF 2024

Hoehweerk:

Sri Srinivasa Reddy Manukonda, S/o. Sr Koll Reddy Manukonda, aged about
54 years, Occupation Business, Flat No. 164, Sri Sal Ganapathi Residency
3rd Line, Old Pattabhiouwram, Guntur - 922008. Rep.. by his son and GRA
Holder, SN Manukonda Sandeep Reddy, S'o. Manukonda Srinivasa Reddy

Patitioner
AND

4. Assessment Unit, National Faceless Assessment! Centre, Income Tax
Department, Ministry of Finance, Roam Na. 40° i, 2° Floor, E-Ramn,
Jawaharlal Nehru Stecium, Delhi- 170 803.

_ The Income Tax Offloer, Ward - 1 (1), C R Suildings, Kannavari Thota,
Respondents

Pefition under Article 228 of the Constitution of India is Med praying that
in the clroumatances slated in the alfidavit fled therewith, the High Court may
be pleased fo pass an order or direction, especialy one in the nature of WRIT
OF MANDAMUS holding that the order passed by Respondent u/s. 147 fw.

Idd pws 1448 of the Act, dt. 16.02.2024 with DIN No ITBAYASTION 4/2023
SA VOSIS82967 (4) for the Ay. 2016-17, as arbitrary, egal, bad in law, void ab
it io, apart from being wolalive of prow isiane af section 145A and section 149

of the Ack and also contrary to the circular issued by CBDT and provisions of

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Petitioner

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WRIT PETITION NO: 8743 OF 2064

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_ The Assistant Commissioner of Income Tax, DCM/Ac#, Circle.
aft}.Ven, Income Tax Office, infinity Towers, Sankaramaiaam Road,

Visakhapatnam, Andhra Pradesh, 520078.

2 The PCIT-(, Visakhapatnam, Aayakar Bhawan, Dabagardens,
Vishakhepainam-S20080

The Assessment Unit, Income Tax Department, National Face less

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Assessment Centre, Delhi, Ministry of Finance, Roam No. 405,
Foor, E-Ramp, Jawaharlal Nehru Stadium, Delhi-7 70003,
Respondents

Potion under Anicle 288 of the Constitution of India is fled praying shat
in the croumstances stated in the affidavit tied therewith, the High Court may
be pleased to issue a wril, order or direction, more particularly one in the
nature of Writ of Mandarnus, declaring the Assessment Order af. 18.05.2024
passed by the 3 © respondent u/s 147 raw.s 1441448 of the income-tax Act far
AY. 3949-20 vide DIN No. ITBAIAST/SMAT/Q023-24/ 700901802504).
consequent fo the order passed u/s 148A(0)

No ITBAVASTIF48A/8022-22/ 105819081370} and the notice u/s 148
ee vide DIN No. ITBAYASTYSMAS 1/2022-22/105 14478280),
issued by the JAG(1™ respondent} Instead of FA0" respondent), as youd,
iHegal, and contrary to the provisions of Incometax Act and contrary fo ihe

Pringigles of Natural Justice.

IA NO: 1 OF 2024

Petition under Section 79) CP0 is fled praying thal in the
nircurmstances stated in the affidavit fled In support of the writ petition, he

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High Court may be pleased fo stay all further proceedings pursuant fo the

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Assessment Order dt. 19.04 2084 passed by the 3° respondent u's 147 Fs

4aBh af the incometax Act for AY. 2019-20 vide DIN No.

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initio, apart from being violative of provisions of section 148A S§ion 149 of the Act and also contrary to the circular issued by CSDT and provisions of section 157A of the Act, and consequently set aside the order passed by 1^o Respondent u/a. 147 r/s 1448 of the Act, dt02.02.2024 with DIN No ITRBAIASTISMAT2023-24/1 0818858930} for the Ay. 2020-17 and all

consequential proceedings pursuant thereto.

ia NO: 1 OF 1024

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, allowing any Pecavery,

pursuant to the order passed -by the 1st Respondent u/s. 147 r/s 1448 of the Act, dt02.08.2024 with DIN No ITRBAIASTISMAT2023-24/1 0818858930} for the Ay. 2016-17, pending disposal of WR Of 26 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 25.04.2024, 19.06.2024 & 19.07.2024 made herein and upon hearing the arguments of SRI A Y RAGHU RAM, Advocate for the Petitioner, and of SrVihay K. Punna, Senior Standing Counsel for Income Tax Department for

the respondents:

WRIT PETITION NO: 10212 OF 2034

Between:

Bala Sreenivasa Rao Somisetty, S/o Venkaia Swamy, aged 00 years,
See Business H. No. 7S-12-22, Karicharia Vari Lane, Eluru, West Gadavarn
PHetrict - SS4 004, Andhra Pradesh

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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 23.05.2024 made herein and upon hearing the arguments of SRLAMASIVA KARTIREYA Advocate for the Petitioner and Sri Mahesh KPunne, Standing

Counsel for Income Tax for the Respondents.

WRIT PETITION NO: 12324 OF 2024

Balance:

Limamaheswara Rao Edupuganti, Door No. 155,
District-527356, Andhra Pradesh.

Sudhavaluri, Arishne

for

Petitioner
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The Assessment Link, Income-tax Department, National Faceless Assessment Centres, Room No. 401, E-Ramp, Jawaharlal Nehru Stadium, New Delhi-110 084.

The Principal Chief Commissioner of Income-tax, Andhra Pradesh and

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Telangana Region, Room No. 22, 9th Floor, B-Block, IT Towers, 102°
AC Guards, Hyderabad-500 004, Telangana.

3. The income-tax officer, Sudhavaluri, 000 Bhaskar Talkies,
Sudhavaluri-527301, Krishna District

4. Union of India, represented by its Principal Secretary, Government of India,
Ministry of Finance, 3rd Floor, Jeevan N Deep Building, Sansad Marg,
New Delhi 110001

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 of Mandamus or any other appropriate Writ or Order or

Declaration declaring the impugned Assessment Order vide No.

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Advocate for the Respondent

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4, The Union of India, Ministry of Finance Rep. by lis Secretary, 150-5,
North Block, New Delhi- 770 00%

2 The Income Tax Offieer, Circle 2 44) Guntur, Laxrninurarn Main Road,
Guntur, Andhra Pradesh - 822006

3. The Princinal Commissioner of Income Tax, Vi shakhapainam, ixrect

Yaxes Ruliding, MVP Main Rd, beside Past Office, Sector 6 , MYP
Colony, Visakhapatnam, Andhra Pradesh - 850070.

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, a writ in the nature of Writ of Mandamus, declaring the action of the Respondent No. 1 in passing an Order dated 28.03.2023 (S. 148A(c)) and Notice u/s. 48 dated 28.03.2025 calling for Income tax for AY. 2016-17 as illegal, arbitrary, bad in law and violative of Articles 14, 19 and 265 of the Constitution of India 4. Set aside the Order dated 25.03.2028 u/s. 148A(d) and Notice issued by Respondent

No. 2 u/s. 148 of Income Tax Act, 1961 dated 25.03.2025 calling for return of Income of the Petitioner for AY. 2018-17 and any consequential proceedings

by the return

as lacking in jurisdiction and if), Set aside and quash the assessment order dated 28.12.2023 against the Petitioner for the AY. 2016-17 on grounds of lack of jurisdiction of the Assessing Officer in proceeding and pass order after concluding that the Income escaping Assessment is less than Rs. 50 lakhs in view of the limitation imposed under Section 1497 (b) of the Income Tax Act,

S.64.

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 writ petition, the

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Respondent Not and of :

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Petition 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 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.2 dated 29.12.2018 u/s. 148A(e) and Notice issued by the Respondent No.2 under Tax Act, 1961 dated 09.03.2023 as illegal,

arbitrary, bad in law, void ab initio. violative of the principles of natural _

Section 148 of the income

and being violative of Articles 14, 19 and 20 of the Constitution of India consequently,

i Set aside the Order dated 29.09.2019 u/s. 148A(d) and Notice issued by the Respondent No.2 under Section 148 of the Income Tax Act, 1961 dated 20.08.2023 calling for the return of income of the Petitioner for AY 2019-20

20 and any subsequent proceedings as lacking jurisdiction.

IA NO: 1 OF 2024

Petition under Section 157 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 the recovery of demand pursuant to the Assessors' Order passed by the Income Tax Department under Section 4

raw Section 144 and Section 148 of the Income Tax Act, 1961 dated 08.05. 2024 for Assessment Year 2019-20 and direct the Department to not take any coercive steps for recovery of demand, Pending disposal of WP 12452 of 2024, on the file of the High Court

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

atidavit Med in support thereof and the orders of the Nigh Court dated:
21.06.2024 made herein and upon hearing the arguments of Sri P Pavan

Kumar Rao Advocate fer fhe Petitioner and of Deputy Solicitor General for the

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WRIT PETITION NO:

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income Tax Act, 7894, dated 29.04.2024, bearing DIN and Notice No. ITBAVASTIS/148_1/2024-S8/7 08490804807}, by the 2^o Respondent, for the Assessment Year 2017-18, as arbitrary, illegal) bad in law, void-ab-intio violative of the principles of natural justice, apart from being violative of Articles 14 and 85 of the Constitution of India and contrary to Section 748 A of the Income Tax Act, 1961, and consequently set aside the same in the

interests of justice.

IANO: 1 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 stay all further proceedings, including any

recovery, pursuant to the notice issued under Sec. 148 of the Income Tax Act,

is 64, dated 3.04.2024, bearing DIN and Notice No. ITBAVASTIS/1/2024 25/7064 30508801), by the 3rd Respondent, for the Assessment Year 2017-18 and pass, Pending disposal of WP 4 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 orders of the High Court dated: 28.08.2024 made herein and upon hearing the arguments of SRI VIVER CHANDRA SEKHAR S Advocate for the Petitioner and of GP FOR FINANCE

for the Respondent No.) and of Sri Vihay BR. Punna, Slanding Counsel for ihe
Respandent Nas.2 to 4.

WRIT PETITION NO: 13428 OF 2024
Behveen

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Vattikull Srinivasa Rao, S/o. Subbaran Aged about §2 years, Wli, Near
Masi, Mufluru Village, Vatticharukuru Mandal, Guntur District - S22 275
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WP NO: 13605 GF 2054

Between:

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AND

4. Union of India, rap., by ite Secretary, Finance Depariment, New Delhi:

Pn

The Principal Chief Commissioner of (ncome Tax, Andhra Pradesh and
Telangana, Hyderabad Roar No. 822, 9 Flgor, B Block, 1. T Towers,
TOSS AG Guards, Nyderabad - 500 004, Telangana.

3. The Income Tax Officer - Ward 1, Kadapa D.No:~-S47-28, Simhapurl
Calony, Near RTC Bus stand, Kacapa, Andhra Pradesh - 530020.

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4, Faceless Assessing Officer, National Facelass Assess
income Tex D Jeparment, New Delhi,

peonens Respondents

Petition under Artinie 225 of the Constitution of India is Med praying that
in the cirournstanogs stated in the affidavit flad therewith, the High Court may
be pleased to issue a Writ of Mandamus or any other appropriate Writ, Order

or Direction, declaring.

a. the Order issued under Sec. 1484 (i) of the Income Tax Act, 1961,
dated 22.00.2084 besring DIN and Nofice No. ITBRAYAST/F/T48A/2025-
24M 0SS20185904), by the 3° Respondent, for the Assessrnt Year 2077-18
and

b the Notice passed under Sec. 14S8of the Income Tax Act, 1981, dated
S2.03.8024, bearing OIN and Notice No. [PRAJASTIGMAS 1/20e5-

241 0SSB0IS010), by the 8° Respondent, for the Assessment Year 2017- 18,

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natural justice, apart from being violative of Articles 74 and 265 of the

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3. The Union of India, rep. by fis Principal Secretary, Government of irelia,
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Ministry of Finance, 3° Floor, Jeevan Deep Building, SansadMarg

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Petition under Anicie 226 of the Constitviion of India is fled praying that
in the circumstances stated in the affidavit fied therewith, the High Coun may
be pleased fo pleased to issue Writ of Mandamus or any other appropriate
Writ or Order or Direction declaring the impugned order vide No.
ITBASAS TIF 48 A/0029-24/1 0883248160) dated 25.03.2024 passed by the
3° respondent, order under Section 148A(q) of the Act, 1901 as arbitrary, nul
and void, flegal, bad in law, unreasonableness, violative of the principles of
natural justice and contrary fa the provisions of the Acti, TBST wthoul
jurisdiction, apart from being violative of Ariicies 14, 1801 Ng) and 285 of the
Constitution of India and consequently sel-aside/quash the imougnd Order

dated 25 OS. 2084 for the Assessment Year SOT PATS,

Petition under Section {S71 of CPC is fled praying that in the
circumstances stated in the affidavit fled in support of the writ petition, ihe
High Court may be pleased to order stay of afl further proceedings Inciucing
any recovery, pursuant fo the demand notice issued by the respondent
pursuant to Section 148 of fhe Act, 1991 for the Assessment Year 20 7-18,
Pending disposal af WP No. 135284 of 2024, on the fle of the High Court,

The petition coming on for hearing, upan perusing ihe ton and ihe

afidavit Hed in supmort thereof and the arder of the High Court order dated

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OF. 2024 made in LA.No.t of 2024 and upon hearing the arguments of

SrC Saniesva Rao Advocate for the Petitioner, Si Vilhay R. Punna, Slandig
Counsel for the Respondent Nos.1 & 3 and Deputy Solicitar General FOR

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No. 4 under Section 274 cw @71dNe), © Show Cause Notios dated
02.04.2024 issued by the Respondent No. 4 under Section 2/ Tub) of the
Act, (]) Show Cause Notine dated 02.04 2024 issued by the Respondent Na. 4
under Section 27 10fc) of the Act, (kK) Show Cause Notice dated 02.04 20e4

issued by the Respondent No. 4 under Section 27iF of the Act, Oy Show
Cause Notice dated 15.05.2024 issued by the Respondent No. 4 under

Section 27 [F of the Act, (m) Show Cause Notice dated 16.05.2024 issued by
Feces

he Reaponees No. 4 under Seation 2771/1 eo) of the Act all the consequential
proceedings as ifegal, ariiirary, without jurisdiction and contrary to the
oravisions of the Incame Tax Act, 1964

LANG.) OF 2024

RS ON

Pofiiien under Section 757 CP0 is filed praying that in the
croumstances stated in the affidavi fled In support of the writ petition, the
Nigh Court may be pleased fo sfay the operation of the Assassmment Order
dated' 14.09.2024 passed by the Respondent No.4 under Section 147 ray 144
chy 1448 of the Act and all the consequential proceedings, pending disposal of
WP No. 13889 of 2024, an the Ne of he High Court.

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

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affidavit fled in support thereof and the order of the High Court order dated 12.07 2024 made in LAno.t OF 2034 and upon hearing the arguments of SrHarish Kumar Rasinen! Advocate for the Petitioner, Sn O.Udeya Kumar,

"A

Advocate for Respandent Nod and Sri Vilhay &. Purnna, Standing Counsel for the Resnoncent Nos 2 to 4
WP NO: (9631 OF 2024

Sahwean:

Mir Surman Prakash Saraogi, 40-14-55, Subbalakehny Nagar Vako, Visakhapatnam, Andhra Pradesh ~ 580078.

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a8 of the Income Tex Act, 1G€1, and consequently set aside the same in

the interests of justice

LAN. 1 OF 2024

Petition under Section 187 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 30.03.2023, bearing DIN and Notice No I TBAYAST/S4e T/S0d2-eNOS 147237261, by the respondent, for the Assessment Year 2019-20, pending disposal of WP No. 14601 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 22.07.2024 made in LANo. 1 of 2024 and upon hearing the arguments of Mr. Vivek Chandra Sekhar S Advocate for the Petitioner, Deputy Solicitor General for Respondent No. 1 and Sri Vuhay K. Purnne, Standing Counsel for the Respondent Nos. 2 to 4.

WE NO: 13748 OF 2024

Bahveer:

MAS Sparteeks Ceramics India Limited, Regd. 08- Narsingasuram Milla Palen Mandraditi Taluk, Eluru, Andhra Pradesh-51/ 104. Rep. by its Authorized

... Petitioner

AND

7. The Union of India, Represented by its Secretary (Revenue), Ministry of

Finance, Department of Revenues North Block, New Delhi - 110004

National Agencies

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LANo.1 OF 2024

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 the operation of Notice bearing [TRA iASTIFMABAISCNYV2080-23 (10505836838 (1) dated 09.09.2028 under Section 145A(b) of the Income Tax Act, 1981 (Act") and the consequent order bearing TBAIAST/FM48A/2022-23 MOSISAI70S (1) dated 29.09.2020 passed under Section 148A(d) of the (IT Act and the subsequent notice under Section 146 of the [TA dated 29.03.2022 and thereafter passing the consequential Assessment Order vide DIN. No. TBA JAST SS (1a? 202324 A DGSOSOS2 AT) dated 27.09.2024 (imposed Order} under Section 147 read with Section 7448 of the ITA and consequently demanding an amount of Rs.30,05,060) vide Demand Notice vide DIN & Notice No: [TRA AASTAS 1 SO/e020-24/1 OBS080984i 1) dated 24.05.2024 (Demand Notice') and notice of penalty No. [TBA (PNLIS270AM02S-24/108S0808S 11) dated 27.05.2024 (Removal Notice") passed by the 5th Respondent, pending disposal of WP No. 18745 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 upon bearing the arguments of Sri Chala Gunaranian, Advocate for the Petitioner, So. J. V. V. Yagnadull (Central Government Counsel}, for Respondent No.1 and Sri Vihay K. Punna, Senior Standing Counsel for Respondent Nos 2 to 5
WP No: 13882 OF 2024

Between:

Dhattatreya Abbina, S/o. Verranna Abbina, aged about 68 years, Rio. 12-288,
Avam Var Street, Jangareddygudem, West Godavari So4447, Anubra
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Assessment Order passed by the Income Tax Department under Section 447
rw Seefion 144 and Section 1448 of the Income Tax Act, 1961 dated
34 49.9093 for Assasament Year 2015-16 and direct the Department io not
fake any coercive steps for recovery of demand, pending discosal of
WP No. 18882 of 8024, on the fils of the High Court.

The petifeon coming on for hearing, upon perusing the Petition and ihe
affidavit fled in support Iherenf and the order of the High Court order dated

12.07.2024 made in LA No.1 of f024 and goon hearing the arguments of

- Sr. Pavan Kumar Rao, Advooate for the Pellioner, Deputy Solieiiar General,

RA ge

for Reapondant No.t and Sri Vihay K Punne, Senior Standing Counsel for

Ay

Respandent Nog.d to 4,

WP NO: 13898 OF 2028

Behween:

Narendra Kumar Madaia, Sio. Mr. Madhusuchana Rao Madala, aged \$5

f

years, Goo: Private Employee, Rio. \$4-18/3-5C, 1* Lane, Sivapuram Colony
Vyshnavi Niayam, Viayaweda - \$20 070, Andhra Pradash
. Petitioner's

AND

The Assistant Commissioner of Income Tax, Cricle ~ 207), Vilayawada,
CR Bulfding, 1 Floor Annex, MG Road, Vilayawada - 520 002, Andhra

vette

Pradesh

2. The Principal Commissioner of Income Tax, Viaywade C R Building, 4s
Floor Annex, MG Road, Viayawadae - 820 002, Andhra Pradesh

3. Asseasment Unit, Income Tax Deparment National sAssessmen!
Center, New Delhi, Roors No40%, Floor, E~Ramp, Jawaharlal Nehru
Stadium, New Delhi- 170 G02

_ Respendenys

Petition under Anicie 226 of the Constitution of India is fled praying thal in the
cireurnetances stafed in the affidavit fled therewith, the High Court may be

a.

WP NO: (2024 OF 2026

Between:

Venkata Sal Krishna Maddi, So. Mr. M Punna Reo, aged 53 years, Qoc
-Private Employee, Rig. 2-13-88, Sri Vane Durga Residency Flat no. S-4,

Kaleswara Rao Road, Vileyawada - 520 002, Andhra Pradesh

AND

1. The Assistant Commissioner Of Incorie Tax, circle ~ 207), ee
CR Bullding, 1 Floor Annex, MG Road, Viieyawada - 820 002, Andhra
Pradesh

2. The Princioal Commissioner of Income Tax, , Viaywada C R Budding,
1" Floor Annes, MG Road, Vilayawada ~ 920 002, Andhra Pradesh

tnd

Assessment Uni, Income Tax eebiaii National o-Assessrnant
Genter, New Delhi, Room No. 4017 2nd Floor, E-Ramp, Jawaharial
Nehru Stadium, New Delhi - 110 0093.

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Beilion under Article 236 of the Consititution of India fed praying that
in the circumstances slated in the affidavit fled therewith, the High Court may
be pleased fo pleased in issue a Writ of Mandamus or any other appoonate

Writ, Order or Direction, declaring that

a. the arder passed ufs 748Acc} of the Income Tax Act, 1207, dated

15.04 2024, cing DIN and Notice No. FTBAVASTIF/48A/20e8-
25/10841 1087413, by the 1° Respondent, for the Assessment Year 2060-24

the nofice issued u/s 748 of the incarne Tax Act, 19617, daied 15.04 2024,
pearing CHN and Notice No. ITBAS HOUSINGS 02S 28/7 064 138500), by

the 1st Respondent, for the Assessment Year 2020-21 as arbitrary, bad in law, void-ab-initio, violative of the principles of natural justice apart from being violative of Articles 14, 19 and 285 of the Constitution of India and Sec. 140A of the Income Tax Act, 1957. and consequently set aside the same

in the interest of justice,

4

Bee.

3. The Principal Chief Commissioner of Income Tax, Andhra Pradesh and Telangana, "Cyberabad Soori No.928, 9th Floor, 'B' Block, LT Towers, 49.2.3, AC Guards Hyderabad - 500 004, Telangana.

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 1st Respondent, under Sec. 147 of Sec. 148 of the Income Tax Act, 1957, dated

19.03.2024 bearing ENN and Notice No. ITSA/AST/OM AY 2020-SA 108822382701), for the Assessment Year 2016 -17 as arbitrary, bad in law, void-ab-initio, violative of the principles of natural justice, apart from being violative of Articles 14, 19 and 288 of the Constitution of India AND Sec 148A of the Income Tax Act, 1957, and to consequently set aside the

same in the interest of justice.

LA Nos 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 at

recovery of the amount of the order passed by the 1st Respondent, under Sec. 147 of the Income Tax Act, 1957, dated 19.03. 2024, bearing DIN and

Notice No. ITBA/AST/S/147/2083-24/ VOSR22582 74), for the Assessment 4

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Year 2019 ~ 17, pending disposal of WR No.159 of 2024, and the file of the

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Pugh Court.

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

12.07 2024 made in LAnot of 2024 and upon hear

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IANO: 1 OF 2024

Petition under Section 153 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 grant stay of all further proceedings pursuant to the Assessment Order dated 30.01.2024 passed by the Assessing Officer. 1448 of the Income Tax Act for AY. 2018-19 vide DIN No.

PBAI/ASTICN47/2083-G4 NOG0288851(1), Pending disposal of WP 5049 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 orders of the High Court dated: 16.04.2024 & 01.08.2024 made herein and upon hearing the arguments of SRI VENKATRAM REDDY MANTUR Advocate for the Petitioner, and of SRI VIKAS KUMAR PUNNA. Standing Counsel for the Respondent Nos. 7 for

the

ss

Sehwean:

Nagapathi Sankar Kumar, S/o. N. Nagabhushanam, aged about 38 years, 15-1 NP Street, Jammalarnadugu, Kadapa District - 516404.

Petitioner

AND

4 The Union of India, Represented by its Secretary (Revenue), Ministry of

Finance, Department of Revenue North Block, New Delhi - 110001

3. The Principal Chief Commissioner of Income Tax, National Assessment Centre, Income Tax Department, Delhi, 28 floor, E-Ring,

Jawahar Lal Nehru Stadium, Delhi - F10Q 003

for

The Income Tax Officer, Ward Road.

4 The Additional/Deputy/Assistant Commissioner of Income Tax,

National Assessment/F-Assessment Centre, Delhi, Income Tax

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Act, Section 274 read with Section 271A of the IT Act and Section 274
with Section 27 IB of the IT Act, and consequently set aside the same.

IANO: LOF 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

rule 144 read with section 1448 of the ITA bearing DIN No. ITBA JAST
M47 P099-34 MOSVASIASS (1) dated NE.OS.20k4 Compugned Assessment
Crier') and Penalty notice under Section 2704 of the IT Act, Section 274 read
with Section 271A of the IT Act and Section 274 read with Section 2715 of the
IT Act, Issued by the 8th Respondent and direct the Respondents not to inflate
any coercive steps against the Petitioner, pending disposal of W.P No. 008 of

2024, and 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
02.04.2024 & 19.08.2024 made herein and upon hearing the arguments of Sri
Chafra Gunaranian, Advocate for the Petitioners, Sri dupudi V8 JYagna Dull,
Deputy Solicitor General for respondent No. and of Sri Vihay K Punna,
Learned Senior Standing Counsel for Income Tax Department for the

respondent Nos.2 to 5

WRIT PETITION NO: S083 OF 2024
Sehveen:

Hyma Rao Chandra, S/o. Chandra Venkatramaiah, aged about 55 years, Rio.

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arbitrary, illegal, one without power or jurisdiction and contrary to the e
Assessment of Income Escaping Assessment Scheme, 2022 apart from being

violation of the fundamental rights guaranteed to me under Articles 14, 19 and
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21 of the Constitution of India and consequently set aside the same.

IA NO: 1 OF 2028

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Petition under Section 167 CPC is Med 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 Notice bearing
ITBAIAS TRA 48a(SOn yens2-23/1 0500485689) dated 23.02. 2083 under
Section 1484 (b) of the Income Tax Act, 1987 CrAn and passing the
consequent order under Section 148 Aid} of the [TA bearing
HPRAIAS TB 48As20S8-S3) 0811 22204(1) dated 22.05. 2025 and Notice
under Section 248 of the [TA 2088
ref TOS T4486250) dated 28.03.2023 and the consequent assessment order
bearing PP BAVAS TAS 149/2023-

demand notice under Section 156 bearing [TRA/JAST/SMASay2023-

SAP0HSSLGHG0CT} dated <2.00. 2088 and

24 108S298802(1) dated 22.05.2084 passed by the 4th Respondent and the
penalty P notices bearing TTRAIPNLISIST TC NbVSs0238-24/ T0BS253 40807) dated
23.03.2024 issued WS. 274 rw S. ee) of the
hearing ITRAVPNLISIS PT P/2089-24 A063:
214 rAy S.SYTF of the FTA and Penalty Notice bearing TRAYPNUGSS

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Ci Mey2023-24 7 0bS22650004) under Section 2F4 raw OS. 2h TCs

TA and Penalty Notices

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dated 23.09.2084 passed by the 4th Respondent and direct the Respondents

not to undertake any coercive steps against the Petitioner, Pending disposal of

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WIP 8083 of 2024, on the file of the High Court.

The petition caring an 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

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22.04.2024 & 19.06.2024 made herein and upon hearing the arguments of

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IANO: 1 OF 2024

Pelion under Section 191 CPC ie filed praying that in the circumstances stated in the affidavit fled in support of the writ peltion, the High Court may de pleased to slay all further oceedings including sacovery im pursuant fo the order U's 147 RiW 1448 dated 36-03-2024 bearing ON TEAVAS T/S/147/2023-24/4 OBS 764990 1}, pending disposal of WP.No.91238 of 2024, on the fle of the High Court,

The petition coming on for hearing, usen perusing the Petition and the aliiavit fled im sugmart fhersef and the order of the High Court dated 23.04. 2024 & 19.06. 2084 made herein and upon hearing the arguments of SrVenkaia Narayana Rac Vedula, Advocate for the Petitioner and Denuty Saicior General for fhe Respondent No.) and Sri Vihay K Punna, Standing

Counsel for tha Respandent nes.2 & 3.

WRIT PETITION NO: 8476 OF 2024

Between:

at. Nereti Srinivasa Rao, H.No.4s-2/1-s084, Flat No. 4, Divya Rasidsney,

v

Devi Nagar 3° Lane, Near Ramalayam, Viieyawada. S2000S, Andhra Pradesh.
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AND

{. The Assessment Unk, incorne-tax Oepartment, National Faceless o-

Assessment Centre, Room No. 407, E-Ramp, Jawaharial Nehru stadium, New Deihl- 110 G03,

2. he Deputy Cormmiasioresr of Incame-tax, Circle 1(1), Vilayawada, ©. &. Buliding, Floor, Annexe, MG. Noad, Vaayawada Andhra Pradesh - S20

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WRIT PETITION NO: 8782 OF 3024
Sehween:

Mr. Suresh Moddu, S/o. Mr. Baddika Venkata Subbai lah, aged SY years, Oc:
Private Employee, R/o. Nelaturu Village, Muthukuru Mandal, Nellore ~ S24
344, Andhra Pradesh,
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Uni, Income Tax Denartmant, National eAssessment

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The income Tay Officer, Ward 1, Nellore, income Tax Cifire, S4-2.488
1 Floor, GT Road, Nellore - S84 001, Andhra Pradesh

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rhe Frincioal Chief Comwrissioner of incorne Tax, Andhra Pradesh and

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Telangana, Hyderabad Room No- 902, 8° Floor, & Block, LT Towers,
70Q-2-3, AC Guards, Nyclerabad - 500 004, Telangana.

. 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 of Mandamus or any other appropriate writ, Order
or Direction, declaring that the order passed by the 1st Respondent, u/s 147
of Sec. 1445 of the Income Tax Act, 1981, dated 03.20.2024, bearing DIN
and Notice No, ITRBAVAST/G M4? 2023-24 088 1559550), 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 74, T&C(NG)
and 285 of the Constitution of India and Sec 1464 of the Income Tax Act,

JEG), and to consequently set aside the same in the interests of justice

IA NO: T0F 20248

Petition under Section 151 CFC is filed praying that in the

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

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WRIT PETITION NG

Standing Counsel }
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be pleased to issue a Writ of Mandamus or any other appropriate Order or Direction, declaring the Order passed by the 1st Respondent u/s 147 of Sec. 144B of the Income Tax Act, 1961, dated 01.08.2024, bearing DIN, ITBAVASTISA AT 2023-24/ 106 18801980), 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, 19(1) and 265 of the Constitution of India and Sec. 148 of the Income Tax Act 1961 and consequently set aside the same:

IANO: 4 OF 2024:

Petitioner under Section 157 CrP 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

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recovery, pursuant to the notice issued by the 1st Respondent, u/s sec. 144B of the Income Tax Act, 1961, dated 01.03.2024, bearing DIN ITBAVAS TSI 147 2025-24/1 006 1883 188C), for the Assessment Year 2016

~ 19, pending disposal of WP No 9794 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 Order of the High Court, dated 26.04.2024 & 12.07.2024 made herein and upon hearing the arguments of Sri AV ASiva Karikeya, Advocate for the Petitioner and Sri Vihay K. Punna,

Standing Counsel for the Respondents.

WRIT PETITION NG: 5797 OF 2028

Between:

M/s RVR Marine Products Limited, 26-8-8, Rammade Road, Balusumudli,

Ehimavaram - 834 202, West Godavari District, Andhra Pradesh. Represented by its Director, Mr. Tella Ravibabu, Sd/- Mr. Tella Ghumathi Ras.
Petitioner

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Nigh Court may be pleased to stay all further proceedings, including any recovery, pursuant to the notice issued by the 1 Respondent uve 148 of the income Tax Act, 1981, dated 23.03.2024. bearing DIN and Notice NoJT BAYASTIS/M48 1/2023. 24/4 083244588(4), for the Assessment Year 2020 ~ 21, pending disposal of WP No.Q7S7 of 2024, on the file 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, dated 20.04.2024 & 12.07.2024 made herein and upon bearing the arguments of Sx AVA Siva Karikeya, Advocate for the Petitioner and Sd Vihay K. Punna,

standing Counsel for the Respondents.

WRIT PETITION NO: 8807 OF 2024

Between:

Mr. Mutyalarao Vasaria, S/o. Mr. Vasarla Mutyam Aged 59 years,

Goo: Business, R/o. 8-7-25, Gandhi Nagar, Bhimavaram - 834 204, Andhra Pradesh.

Petitioner

AND

1. Assessment Unit, Income Tax Department, National Assessment Center, New Delhi, Room No. 404, 2nd Floor, E-Ramp, Jawaharal

Nehru Stadium, New Delhi - 110 008.

The Income Tax Officer, Ward -1, Bhimavaram Income Tax Office, JP

Pa

road, Sivaraone?, Bhimavararm - 534 201, Andhra Pradesh.

3. The Principal Chief Commissioner of Income Tax, Andhra Pradesh and Telangana, Hyderabad, Room No.- 928, 9th Floor, '8' Block, IT Towers,

T0-2-3, AC. Guards, Hyderabad - 500 064, Telangana.

Respondents

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WRIT PETITION NO: 9803 OF 2024

Between:

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aint. Prameela Pasumarthi, io Mr P Narasimha Rao, aged 2 years, Dec
House Wife, 0. No. 6-44, Penialavarikudem Vilage, Vateaval Mandal, NTR
Cistricl - \$271 402, Andhra Pradesh.

PETITIONERS

{, Assessment Uni, incame Tax Department, National e-Assassment
Center, New Delhi, Roors No 401, 2° Floor, E-Ramp, Jawaharlal
Nehru Stadium, New Delhi ~ 170 006.

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&. The Denuty Commissioner of income Tax - Circe 1/1), Vieyawada, C R

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Bulking, 1" Floor Annex, MG Road, Vilayawada - S20 002, Andhra
Pradesh.

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The Principal Chief Commissioner of Income Tax, Andhra Pradesh and

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Telangana, Nyderabac Room No: 922, 9" Finer, SBiock, 1 T Towers,
10-2-3, AC Guards, Hyderabad - 500 004, Telangana.

RESPONDENTS

Fetition under Aricie 226 of the Constitution of india is fled praying that in ihe circumstances stated In the affidavil fled therewith, the High Court may be pleased fo issue a Writ of Mandamus or any other appropriate Wil, Order or Direction, declaring the Order massed by the Ist Respondent, ws 147 sw Sec, 144 nw Sec. 1446 of the Income Tax Act, 1961, dated 28.02.2024,

bearing DIN: ITSALAST/QN47T/20283-24/ 1081 S22 7780), for the Assessment

Year 2019 -17, as arblirary, legal, barred by imitation, bad in aw, vould-ab-into, violativeo! the principles of natural justics, apart from being violative of

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income Tax Act, 1967, and consequently set aside the same in the interests of justine.

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. The Frincipal Chief Commissioner of incame Tax, Andhra Pradesh &
naene Nyderabad, Room No. 922, 9° Floor, RB Block, 1T Towers,

10-2-8 A. Guards, Hyderabad - 400 004, Telangana.

. Respondents

Petition under Article 2256 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 any other appropriate Writ, Order or Direction, declaring the order passed by the 1st Respondent, u/s 147 rAv Sec. 144 rAy Sec. 1445 of the Income Tax Act, 1987, dated 27.08.2024, bearing DIN and Notice No. ITBAYAST/S/147/2024-24/10891721780), for the Assessment Year 2018 -17 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 265 of the Constitution of India AND O Sec 1484 of the Income Tax Act, 1954, and consequently set aside the same in the interests of justice:

IA NO: 1 OF 2024:

Petition under Section 751 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 order passed by the 1st Respondent, u/s 147 rAv Sec. 144 rAy Sec. 1448 of the Income Tax Act, 1987, dated 27.08.2024, bearing DIN and Notice No. ITBAYAST/S A 47 2023-344 24 Assessment Year 2016 -17, pending disposal of WP No.805 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

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See. i448 of the Income Tax Act, 7961, dated GS.03. 2024, bearing
DOIN ITBAVAS T/S447/9023.24/ 108230544701), for the Agsesament Year 2078

- 18, pending disposal of WP No.9806 of 2024, an the Tie of the High Court
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The gelifion coming on for hearing, upon perusing the Pellion and the
affidavit fied in suppert thereof and the Order of the High Courl dated
28.04. 2024 & 12.07 2024 made hergin and upon hearing the arguments of Sri
AV.ASiva Kartikeya, Advocate for the Pettioner and Sd Vihey BK. Funna,

Standing Counsel for ihe Respondents.

WRIT PETITION NO: 9944 OF 2024
Sehwvean:

Ms Anuradha Musam, Ofo. Mr. Rama Narasayya, aged 65 years,

OooHousewife, Ro. Gi-304, Indu Aranya Pallavi Apartment, Near G3! Post,
Nagole, Hyderabad - 500 068, Telangana.

. PETITIONERS

AND

}. Assessment Unk, Income Tax Department National q-Assessment
Cerfer, New Chsihi, Room No. 401, 2° Floor, E-Ramp, Jawaharial
Nehru Stadium, New Delhi - 170 003.

The income Tax Officer, Ward 2(1), Vaayawada C R Building, 1° Floor

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Annex, MG Road, Viisyawada - 820 002, Andhra Pradesh.

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arguments of SrA. VA Siva Kartikeya, Advocate for the Petitioner and Sn

Vifhay | &. Panna, Standing Gounsel for ihe responseisnis

WP NO: 10569 OF 2024:

Between:

Mrs. Sesi Addada, Wo. Mr. China Samba Raia, aged SP years Occ. Nouse

Wie, Rio, 2-1 8/A, Ardhavaram Village, Perampeta, Ganapavaram Mandal,
West Godavari - §3¢ 198 Andhra Pradesh.

oo Petitioner

AND

1. Assessment Unit, Income Tax Department, National e-Assessment
Center, New Defhi, Room No. 401, 2°? Floor, E-Ramp, Jawaharial
Nehru Stadium, New Oeihi - 170 003,

Tre Income Tax Officer, Ward 1, Bhimavaram, income Tax Offias, J ©

Road, Sivaraanet, Bhimavaramn - 534 204, Andhra Pradesh

. The Princoal Chief Carmissioner of Income Tay, Andhra Pradesh anc

Cot

ae Hyderabad, Room No. 922, 9° Flsar, 'B' Block, LT Towers,
3, AC Guards, Hyderabad - 500 084, Telangana.

Respondents

Petition under Article 228 of the Constitution of india iS Ned oraying thal
in ihe clroumstances stated in the affidavit fied therewith, the High Coun may
be pleased fo issue a Writ of Mandamus or any other appropriate Wht, Order
or Orecton, declaring that the order passed by ihe 1° Respondent, ws 147
rw Sec.1448 of the Income Tax Act, 1861, c&
and Notice No. ITRAIASTAQN 47 /2023-24/1 08070581111}, for the Assessment

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Year 2016 -17 as arbitrary, legal, bad in law, void-ab-initio, violative of the
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principles of natural justice, apart from being violative of Articles 14, 19(1) No. 2
and 255 of the Constitution of India and Sec 148A of the Income Tax Act.

TST, and is consequently set aside the same in the interests of justice,

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Petition under Ariicie 226 of the Gonsituton of india praying that in the

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

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pleased fo issue a Writ, Order or Direction more particularly one in the neture
of g Writ of Mandamus, deciaring the impugned nolice issued by the end
Respandent ufs 348 of the Act Raving DIN and Notice No.

NW BAVASTISN 4S V/2082-25/ 10824389280) dated 02404-2082 and fhe
consequent Assesarent Order passed by the Respondent No. 3 u/s 147 read
with Sestion 744B of the Income Tax Act, 1887 bearing DIN No~

ITBAYAST SA aT /2023- 24/1 0N228 71940) dated 08-DS024 for the
Assessment Year 2015-15, as arbitrary, illegal, bad in law, issued without!

jurisdiction and barred by limitation and to consequently set aside the same:

Petition under Section (81 is filed GRC praying that in the
circumstances stated in the affidavit filed in support of the writ 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 144 of the Finance Tax Act, 1967 bearing GIN No-
PTEPAS TASS A208 3-88 1 08225 1 3K} dated 08-03-2024 for the Assessment
Year 2015-19, pending disposal of WR 10967 of 2024, on the file of the High

Roran

affidavit filed in support thereof and the order of the High Court dated
08.03.2024, 19.06.2024 & 15.07.2024 made herein and upon hearing the

arguments of SRETISRADYOTH Advocate for the Petitioner and of
SREVKOYAGHNA DUTT, Deputy Solicitor General of India for Respondent
No. 3, SRI VIEHAY KCMUNNA, Standing Counsel for the Respondent Nos. 1 &

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WP NO: 10967 OF 2028

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Section (448 of the income Tax Act, 1887 bearing DIN No:
(TRIASTISN 47/2008. 24089775045) dated 17 - 03 - 2084 for the
Assessment Year 2016-17 . Panding disposal of WP 10087 of 2024, on ihe

fle of the High Court,

The petition coming an for hearing, upon perusing the Patition and the affidavit filed in support thereof and the order of the High Court dalec Of. 05 9024, 19.08.2084 & 16.07.8024 made hergin and upon hearing the arguments of SRLT.PRADY0TH Advocate for the Petitioner, Sri Vihay

k Punna, Senior Standing Counsel for the Respondents;

WP NO: 10582 OF 2024:

Rehween:

Mr. Suraj Pal, Svo. Mr. Agunu Pal, aged 42 years, Occ Business, Rio. 41-28/5-

? 77, Fearne Krishnalanka, Vijayawada - 520 013, Andhra Pradesh

Pettioner

AND

sessment Unit, Income Tax Geoartment, National e-

Assessment Center, New Delhi, Room No. 401, 2 Floor, E-

Ramp, Jawaharlal Nehru Stadium, New Dethi- 170 00s.

2. The Assistant Commissioner of income Tax, Circle -1, Eluru,
Income Tax CHfice, 23-B-4-G/4, R KS Towers, 8 RB Pel, blur -
\$34 008, Anchra Fracash

3. The Principal Commissioner of iIncame Tax -1, Visakhapainam
3 Floor, Aayakar Bhavan, Oaba Gardens, Visakhapainam - 380
020, Andhra Pradesh

Respondents

Petition under Anicle 226 of the Canstiitution of India is Med praying that
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in the cimumatances stated in the affciavil fled therewith, the High Court may

be pleased to issue a Writ of Mandamus or any other appropriate Wit, Order

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. Assessment Unit, Incame Tax Depan tmant, National e-Assessment

neni,

Center, New Delhi, Room No 407, 2° Floor, E-Ramp, Jawaharlal Nehru
Stadium, New Delhi ~ 770 002.

3. The income Tax Officer, Ward -1, Bhimavaram Income Tax Office, JF

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Road, Sivaraapet, Shimavaram - 834 207, Andhra Pradesh

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The Frincinal Cormmissioner of Incorne Tax -1, Visakhapainam a
Floor, Aayabar Bhavan, Gaba Gardens, Visakhapatnam - 590 020,
Andiva Pradesh.

Respondents

Patifion under Article 256 of the Constitution of india is Med praying that
in fhe circurmstances stated In the affidavit fled therewith, ihe High Court may
be pleased fo issue a Wit of Mandamus any other anprooriale Writ, Order or
Direction, declaring the order passed by the 1 Respondent, u/s 147 sw
See.idd ow Sec. 1448 of the Income Tax cf, 1051, dated 13.02.2024, bearing
CNN. ITRBAVAS TSA 477 2023-24/1 OBER TS SSAC. y for the Asseserneant Year 2079

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@anstintion af india and Sec. {484 of the Income Tay Act, 7889. and

consequently set aside the sarre in the Interests of justics.

IANO: 1 OF 2024

Ratiion under Section 751 CRC is fied praying thal in the
Mroumstances stated in ihe affidavit fled ly support of the writ petition, the
High Count may be sleased to stay all further proceedings, Including any
recovery, pursuant to the notios issued by the 1 Respondent, u/s 147 naw

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Sec, t44 raw Sec. 1448 of the Income Tay Act, 1981, dated 12.02. 202

bearing DIN. (TBAYAST/S/1A7/2023-24/ 108087333404), for The Assessment

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arbitrary, without jurisdiction, violate of Article 14 of the Constitution of India
and consequently set aside the same.

IA NO: 7 OF 2024

Petition under Section 761 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 the order dated 20-03-2024 bearing Reassessment Order
dated 20-03-2024 bearing ITBAVAST/S/147/2029-24/1 06298258407), Pending
disposal of WP No. 10804 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 made herein and upon hearing the
arguments of Sri M Naga Devasak, Advocate for the Petitioner, and of Sri

é

Vijay K. Purnia, Senior Standing Counsel for the Respondents:

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WP NG: 10535 OF 2024:
Between:

523

Sri Sai Srinivasa Constructions, A partnership firm having its office at //G30-2-
A New Krishna Nagar, Vijayawada, Kadapa 516701, Andhra Pradesh
Represented by its Partner Mr. Enugula Ravi Rao, S/o. K. Venkata Raju, Aged
about 49 Years, Res. Rajivay Kodur
Petitioner

AND

1. The National Faceless Assessment Center, Income-tax Department,
New Delhi India
2. Income Tax Officer, Ward 1, Hyderabad.
- & The Assessment Unit, Income Tax Department Ministry of Finance

Government of India

Respondents

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WEP NO: 10636 OF 2024:

Rehveen:

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Vira] Gopal Apna Rao Meka, Sfo. Meka Sirnhadri Apparas, Aged about 25
Years D NO 2-217-1 Kofapadu Estafe, Nusvid Mandal, Krishna-S2120%,
Andhra Pradesh

Peitioner

ant Center, Income-tax Depariment,

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1. Fhe National Faceless

New Gathi, india

3. Income Tax Officer, Ward S01), Vilsyawada

3%. The Agsessmant Unit, Income Tax Department Ministry of Finance,
Sovernment of india

Respondents

Petiien under Articie 226 of the Constiution of India praying thal in ihe

circumstances stated in ine affidavit filed therewith, ihe High Court may be
olsased fo issue a writ, order or diractlon more particularly in the nature wa

rd

writ of mandamus declaring the order under Section 148A(d) dated 06-04-

2022 bearing [TBA/AST/F SN 48A/2022-23/1 042590895), the consequent notice dated 0F-04-20e2 us. 148 bearing [TBAYAST/SN 48 i/20k2-23/1082815130l1 and the consequent Reassessment order dated 22-08-20e4 bearing [TBAVAST/SMAT/Q023-241 083 178460(9, as being void, Segal, arbitrary, without jurisdiction, violate of Article 14 of the Constitution of india

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and consequently set aside the Sams.

JA NO: 1 OF 2024

Petition under Section 161 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 collection

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of fact pursuant to the Reassessment order dated 2e4h-2024 bearing

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Aga) dated 08-04-

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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 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 collection of tax pursuant to the Reassessment order dated 27-09-2024 bearing N.B.A.I.S. TAS 147/2023-24/ 1083438500), pending disposal of W.P.No. 10854 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 19.05.2024 & 18.07.2024 made herein and upon hearing the arguments of Shri M. Naga Deepak, Advocate for the Petitioner, and of Shri P.

Vinay Kumar, Standing Counsel for the Respondents:

WP NO: 10794 OF 2024-

Between:

Chittreddy Uday Kumar, S/o. Sri Prasad, aged about 44 years, R/o. Sector-5, Plot No.237, MVP Colony, Visakhapatnam 530017, Andhra Pradesh.

Petitioner

AND

1. The National Faceless Assessment Centre, Income-tax Department, New Delhi, India.
2. Income Tax Officer, Ward 24, Vilayawada,
2. The Assessment Unit, Income Tax Department Ministry of Finance, Government of India,

Respondents

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Petitioner

AND

i. The National Faceless Assessment Centre, income-tax Department,
New Dehli, India

2. Income Tax Officer, Ward 2(1), Vileyawada.

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 directed to issue writ, order or direction, more particularly in the nature of writ of mandamus declaring order dated 01-04-2022 under Section 148A(iii) bearing DIN and Notice No. FTRAIAST/F A 48A/e022-24/1 0424 2888511) the consequent notice dated 01-04-2022 under section 48 Searing ITBIAST/SHIS6 V/2022-23/ T04 242683594) and the consequent assessment order dated 12-02-2024 bearing DIN and Notice No. FTBAIAS TSM 47/20e3-S4/1Q807S1G0201}, as being void, (legal, arbitrary, without jurisdiction, violative

of Article 14 of the Constitution of India and consequently set aside the same

IA NO: 1 OF 2028

Petition under Section 751 FC 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 12-08-2024 bearing DIN and Notice No. TEQ/AST/ON 47/208 2-24! WOEOTEN00AN, ending disposal of the writ petition No. T08C

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 4, 19.08.2024 & TS.07 2024 made herein and upon hearing the

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iA NOs 1 OF 2084

Petition under Section 191 CPC is fled praying that in the circumstances stated In the affidavi fled in support of the writ petition, the High Court may be pleased fo stay all further proceedings, Including any recovery, pursuant to the order passed by the 1 Respondent us. 147 rw. 144 pws 1448 of the Act, di se.02 2024 with CIN No-ITBAYASTYS147/2023-24 TOSI 4h 7 V7 0) for the Ay. 2070-17, pending disoosal af WLUP.Ne. 11705 of 2024, on the He of the High Court,

The petition coming an for hearing, upon perusing the Pettion and the affidavit fled in support thereof anc the order of the Nigh Court dated 08,08. 2084. 19.08. 2024 & 16.07 2024 made herein and upon hearing ihe

arquinenis of SrLAV Raghu Rani Advocate for the Pattoner and Sr Vinay

Kumar Purina, Senior Standing Counsel for Respondents:

WP NO: Ti2té OF 2024
Between:

Mr Chukka (Ediga} Rama Pullaiah, Sioa. Chukka Krishnudu, aged S24 years, Ooo: Business, Rio, 28-845-G-A, Viswanagar, Nandyal Kurnool - 918 509, Andhra Pradesh

PETITIONERS
AND

1. The Income Tax Officer, Ward 1, o_o Income Tax Oce, 25/183, Sanieeva Nagar, Nandyal ~ 518 501, Andhra Pradesh Income Tax Department, National e-Assesament Center, New Dein), Room No 401, 2nd Floor, E-Rarnp, Jawaharlal Nehru Stadium, New Delhi- 710 002,
3. The Principal Chief Commissioner of Income Tax, Andhra Fradash

and Telangana, Hyderabad Roam No: GS2, Sth Floor, "S' Block,

LT Towers, 10-2-3, AG Guards, Nyderabad - 800 004, Telangana

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WP NO: 11214 OF 2024:

Between:

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M's. Pultha Vemuri, Wo. Kalyan Paladugu, aged about 33 years, Ryo
5-23, 5^o Block, Gandigunia, Vuyyuru, Krishna Distr rit, Andhra Pracast
~ S27709 Currently residing at 968, Norwest Orive, Norwood,
Massachusetts, USA - 02062 (PAN -ATYPV72120)
Petitioner's
AND

. Union of ineia, ye Finanoa, Rep. by its Secretary, 186-8, North
Block, New Delhi. 170 004

income Tax Officer, Ward 1(1} Vishakhanainam, Boor No. 404, 4th
Figo, Pratyakshar Bhavan, MVP Double Road, Vishakhapainam
Andhra Pradesh ~ 530080

income Tax Officer, Ward 265), Vishakhapainam Room No. 404, 4th
Floor, Pratyakehar Bhavan, MVP Double Road, Vishakhapainam
Andhra Pradesh - §30020

. Pringinal Commissioner of incorme Tax, Vishakhapainam, Girect Taxes

Sulding, MVP Main Rd, besice Post Offices, Sector 8, MVP C
Visakhapatnam, Andhra Pradesh - S53001o
Respondent's

Paition under Article 228 of the Constitution of india araying [hatin the

circumstances stated in the affidavit filed therewith, the High Court may be
empowered to

issue a Writ, Order or Direction more particularly, one, in the nature of
Writ of Mandamus, declaring the action of the Respondent No. 1
in passing an Order dated 04.04.2022 u/s. 148A(c) and Notice
u/s. 148 dated 06.04.2022 calling for income for AY. 2018-19 as
(illegal, arbitrary, bad in law and violative of Articles 14, and
253 of the Constitution of India:

set aside the Order dated 04.04.2022 u/s. 148A(c) and Notice issued
thereon

by Respondent No.2 u/s. 148 of Income Tax Act 1961 dated

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WP N0: 24249 OF 3028:

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Hari Hara Suryanarayana Chinfalapudi, Aged about, S/o Gh VV Ramamurihy, Residing at 8.45, Chintanalanka, Chintanalanka Post, Ainavill Mandal, Rast Gorlavar- S33 244.

Petitioner

AND

1. The Union of india, Represented by if ee (Revenue), Ministry of Finance, Department of Revenue North Block, New Delhi - 770001
2. The Princinal Chief Cormmissioner of income Tax, National &- AssessmentCentre, income Tay Deperiment, Delhi, dnd Floor, E-Ramp, Jaweharnal Nehru Stadium, Dsihi- 170 008
3. The Income Tax Officer, Ward 1, Amatapuram.
4. The Additional JoinvQeouty/Assistant Commissioner of incame Tax,

National Faceleas/E-Assesament Centres, Delhi, incarme Tax Department, Qelhi, 2nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi 10008

§. Assessment Unk, Income Tax Qeoartnent.

Raspendents

Petition under Ariole 226 of the Constitution of india praying that in the sircurmstanoes stated in the affidavit fled therewith, the High Court may be gleased to issue a writ, order or direction more particularly one in the nature of Writ of Mandamus declaring Nofice bearing [TRA JAST FF ASB8AISCN) (8021~ Ze Od 21 S848) dated 22.05.2022 under Section T45Aib) of the Incame Tax Act. i881 ¢Ach and the consequent order bearing ITBAIAS TP 148 A/2022-- 23/1 8245787 041} dated OF 04. 2022 passed uncer Sention 148Afc) of the ITA and the subsequent notice under Section 148 of

the [TA bearing TRAIAS/EN148-1/2082-28/ 1 04245818104) dated 03.04 2028

issued by the Ord Respondent and thereafter passing The consequential

Assessment Order vide DIN. No. ITRBAVAST/S/147/2083- 24) TO SSS SINT)

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ISPS FHM CVS 02S- 24108 TSS 83864} dated 27 QS 20288 and TBA
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(2023-244 081 58485711} dated 27.02.2024 CPenaliy Notices")

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by the 5th Respondent, pending disposal of EWP. Netined of 2026, on

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fthe High Court.

The pefilign coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated 10.05.2024, 19.08.2024 & 17.08.2024 made herein and upon hearing the arguments of Sd Challa Gunaranfan, Advocate for the Petitioner, Sr Vay Kurnar Punna, learned Senior Standing Counsel for Income Tax Department for the respondents;

WP NO: (2284 OF 2024:

Between:

Mr. Chukka (Ediga) Rama Pullaiah, S/o. Chukka Kiishnudu, aged 02 years, Dec.- Business, R/o. 28-845.G-4, Viswanagar, Nandyal Kurnool - 518 309, Andhra Pradesh
Petitioner; and
AND

. The Income Tax Officer, Ward 1, Nandyal, Income Tax Office,

sant:

25/183, Sanjeeva Nagar, Nandya }- 518 501, Andhra Pradesh

2, Assessment Unit, Income Tax Department National Assessment
Officer, New Delhi, Room No.- 401, 2nd Floor, E-Rame, Jawaharal
Nehru Stadium, New Delhi - 110 603.

3. The Principal Grievance Commissioner of Income Tax Andhra Pradesh

Arnt T. S. Langana, Hyderabad Room No. 822, 2nd Floor, 'BY' Block
LT Towers, 1042-8, AC Guards, Hyderabad - 500 004, Telangana.

Respondent's

Petition under Art

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WP NG: 74256 Ge 2024:

Ratwean:

Mrs. Subbalakshmi Kupnaia, Do. Mr. Someswara Rao, aged 40 years, Qcc-

Srivate Employee, H. No. 18-53, Velour Rost, Dewelayvarn Street, Tanuku
Mandal, Velour, West Godavari Distinct - 834 222, Andhra Pradesh, Presenily

ragiding al. 169741, Taliskar Cf Richmond, Texas - 7Ya0", United States of

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America. Represented by har Power of Attorney, Mr. C Suresh Kumar, Oho
Laie Mr. & Narayana.

Potltionar's

AND

The incarne Tax Offeer, Ward 1, Tanuku, Aayakar Bhavan, 35-28-23,

nat,

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ee Yanuku, Andhra Pradesh

s. The Principal Ghief Cammissioner of income Tax, Andhra Pradesh and
Telangana, Hyderabad Room No~ Qs8¢, Sth Floor, "B' Block, LT Towers,
T0-2-3, AC Guards, Hyderabad - 500 004, Telangana.

3. Assesament Unit, income Tax Qeparment, National e-Assessmen
Center, New Delhi, Room No.- 401, 2nd Floor, E-Rama, Jawaharlal
Nehru Stadiurn, New Oeihl~ 170 003

Respondent's

Patiion under Aricie 226 of the Cansiitulation of india praying thal in the

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pleased fo issue a Writ of Mandarnus or any other approonate Writ, Order or
Direction, declaring, the Assessment Order passed by the 1* Respondent, u/s
14Y sw Seo. 14468 of the Incorns Tax Act, 1961, dated 22 29.2024, bearing
DIN ITRAVAST/SM47/2023-24/7 083 1286211), for the Assessment Year
20(8 ~ 17, as arbitrary, legal, bad in law, vold-ab-initio, violahve of ihe
orincioles of natural justice, apart frarn being violative of Arnfcicies 14, 12¢1 Ng)
and 285 of the Conatitution of india and Sec 1464 af the Income Tax Act,

F981, and fo cansaquently sef aside the seme in fhe interests of justice.

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S. The Principal Commissioner of Income Tax - 4, Hyderabad Aayakar Shavan, LB Stadium Road, Sasheerbagh, Hyderabad - 500 004. TRIANGaNa.

4, The Principal Chief Commissioner of Income Tax, Andhra Pradesh and Telangana, Hyderabad, Room No. 922, 8th Floor, 8 Block, IT Towers, 1042-8, A. Guards, Hyderabad - 500 004, Telangana.

. The Income Tax Officer, Ward 2(1), Guntur, Income Tax Office, Lakshmipuram Main Road, Guntur - 500 008, Andhra Pradesh

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Respondent's

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

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Correction, declaring the order passed by the 1st Respondent, u/ 144 of Sec. 1448 of the Income Tax Act, 1961, dated 30.02.2024, bearing DIN and Notice No. [TBAAST/S/147/2025-244081728017(4)], for the 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, 27 (g) and 265 of the Constitution of India and Sec 7484 of the

Income Tax Act, 1961, and to consequently set aside the same in the interests

IA NO: 1 OF 2024

Petition under Section 197 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 1st Respondent, u/s 147 of Sec. 144 of Sec. 14468 of the Income Tax Act, 1961, dated 29.02.2024, bearing DIN and Notice No. ITBAVAST/SM 47 /2025-24/ 10817258171}, for the

Assessment Year 2075-15, pending disposal of WR No TIS of £024, an the
fie of the High Court,

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natural justiog, apart fromm being violative of Articles 14,
the Gonsiffulion of india and See 1484 of the income Tax Act, 1884, and f

consequently set aside the same in the inferasis of justice.

iA NO: 1 OF 2024

+FPefiion under Section 197 CPC is filed praying that in the
croumstances stated in the grounds filed in support of the petition, the Nigh
Court may be pleased to stay all further oreceedings, including any recovery,
pursuant fo the order passed by the 1" Respondent, ws 147 nw See. 144 nw
mec, 1445 of the Income Tax Aci, 1961, dated 08.05.2024, bearing 0IN:

TEAIAS TS SF /2023-24/ 106211754211), for the Assessmant Year 2016 - 17.

Sending disposal of WP 11382 af 20e4. on the Nie of the High Court
The petition coming on for hearing, upan perusing the Petiion and the

affidavit fled in support thereat and the order of the High Court dated
08.08.2084. 19.06.2084 & (5.07 2024 made herein and upon hearing the
arguimenis af Sri AV A Siva Kartikeya, Advocate for the Petitioner, on Vuhay
K Pura, learned Senior Standing Counsel for Income

raspondenis:

WP NO: Tiao) OF 2024:
Reafweent

Mis. Sri Eswar Ecueational and Rural Development Society, Blo. MIG. 184,
APHB Colony, Quddapah - 576 004, Andhra Pradesh Represented by is
Prasident, Mr. Annakondur Venkata Subbareddy, S/o. Mr. Agpakondur Bali
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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 05.08.2024, 19.08.2024 & 18.07.2024 made herein and upon hearing the arguments of Si A V A Siva Karikeya, Advocate for the Petitioner, Sd Vihay K Punna, learned Senior Standing Counsel for income Tax Department for the

respondents:

WP NO: 17882 OF 2034:

Between:

Wis. Spariek Ceramics india Limlied, Regd. Off Narsingapuram Mitte
FalemMancdraqi Taluk, Chittoor, Andhra Pradesh-01? 102. Rep. by fs

Authorized Signatary, Sn T Man
Petitioner
AND

1. The Linton of india, Represented by ts Secretary (Revenue), Ministry of
Finance, Denariment of Revenue North Black, New Oelhi~ T1G004

2. The Principal Chief Commissioner of income Tax, National E-
AssessmeniCentre, income Tax Oeparirnent, Delhi, 2nd Floar, E-Ramp,
Jawaharlal Nehru Stadium, Gaihi~ 110 003

The Assistant Commissioner of income Tax, Circle 1/1}, Tirupall.

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4. The Additional oes Depuynesisan Commissioner af income Tax,

National Faceless/E-Assessmant Centre, Oelhi, income Tax

oo

Deneriment, Delhi, 2° Floor, E-Ramp, Jawaharlal Nehru Stadium,
Delhi? 1QQ03.

& Assessrrient Unit, income Tax Depariment,

Raspandenis

Petition under Article 228 of tha Constitution of India praying that in the
circumstances stated in the affidaved fied therewith, the High Court may bs
meased to issue a writ, order or direction more particularly ong in the nature of

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Notice") and notice of penally No. ITBAUPNLIS/OP0A0083 -24.N DSS 0BORRES
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tated 27.03.2028 ("Penalty Notice") passed by the 8" Respondent, Pending
disposal af WP 171562 of 2024, on the file of the High Court,

The petition coming on for hearing, upon perusing ihe Pelitian and the
afidavit fled in support thereof and the order of the Nigh Cour order dated
W0.Q5,2024, 19.00.2024 & 19.07.2024 made herein and upon hearing the
arguments of Sri ChallaGunaranian, Advocate for the Pellioner, Sri Viay
* Punna, learned Senior Standing Counsel for Income Tax Department for the

respondents:

WP NO: 11882 OF 2024:

Between:

Yenkata Raia Srinivas Somriidala, S/o Purnalah B, Aged about 54 years,

Oes. Business, O.No.4-20-24, Ring Road, Guntur, Andhra PradeshS2o00s.
Petitioner

AND

j. Assistant Commissioner of income Tas, Circle 2ç1}, Gurtur, income Tax
Office, Lakshmipuram Main Road, Guntur, Andhra Pradesh-S22006

2. The Principal Chief Commissioner of income Tax, AP and TS, 19
Floor, C-Blook, LT. Towers, 10.253, AG. Guards, Hyderabad-S00004.
The Assessment Ure, income Tax Department, National Faceless
Assessment Centre, Delhi, Ministry of Finanes, Room No. 467, 2
Floor, E-Ramp, Jawaharlal Nehru Stadium, Dethi-1 10003.

Responiants

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Petition under Aricie 826 of the Gonetiution of (nelia oraying That in the
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of Wil of Mandamus, declaring the Assessment Order di. 19.07.2024 we
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by the Grd respondent ufs #4? rays 7144/1448 of the Income-tax Act for ,

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Sri. VAY KUMAR PUNNA, St

WRIT PETITION NO: 11468 OF 2024

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AND

1. The income Tax Officer, Ward-1, Anantapur, Income Tax Office, 3rd
road, New Town, Anantapur. Andhra Pradesh-ST5004.

Is

The vice Chief Commissioner of Income Tax AP and TS, 10th Flor,
C-Block, 1). Towers, 10-2-3, A.C. Guards, Hyderabad:800004.

3. The Assesment Unit, income Tax Department, National Faceless

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Assessment Centre, Delhi, Ministry of Finance, Room No. 407, 2nd

Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi-110040
Respondents

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 be pleased to issue a writ, order or direction, more particularly one in the nature of Writ of Mandamus, declaring the Assessment Order dt. 15.03.2024 passed by the 8th respondent u/s 147 read with 144B of the Income-tax Act for AY. 2016-17 vide DIN No. TBAASTIS/147/9023-24/108 SSS1 S507 OH}, which is passed @S a consequence of the order passed u/s 148A(d) dt. 15.03.2024 vide DIN No. TEAASTIF/T488/2028-20/ 105005443007) and the notice u/s 146(4) dt. 27.09.2025 vide DIN No. ITBAIST/S148 Y2082-2S 1 OS 038 108Q 7}, issued by the 8th respondent) instead of FACK3™ respondent, that too contrary to the provisions of Sec. 149 of the Act, as void, illegal, and contrary

to the Principles of Natural Justice.

IA Nos OF 2024

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Petition under Section 25) 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 pursuant to the Assessment Order dt. 13.08.2024 passed by the 3rd respondent u/s 147 read with 144B of the Income-tax Act for AY. 2016-17 vide DIN No. PPBAVAS TIS 4F/2024- 24/1062 51200701) , Pending disposal of WP T1168 of

2024, on the file of the High Court.

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Sri Gundu Manmohan A

WRIT PETITION NO:

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b. ihe notice issued by the 1" Respondent, u/s 148 of the Incore Tax Act 963, dated (T0.04 2024, bearing OIN and Nofice No BAVAST/S/148 (/2024-S8/4084087241(1), for the Assessment Year Q017-

@S artitrary, Hlegal, bad in law, vold-ab-initie, violative of the principles of natural justice, apart fram being violative of Articles 14.49(1 Kg) and S65 of the Constitution. of india & Sec 146A of the Incorne Tax Act, 1981, and to

consequently set aside the sarne in the interssts of justice.

IANO: 1 OF 2094

Pettion under Section 181 CPC is filed praying that in the nircurstances slated in the grounds filed in support of the writ petition, the High Court may be pleased to stay all further proceedings, including any recovery, Dursuanl ihe notice issued by the Ist Respondent, u/s 148 of the income Tax Act, 1861, dated 1\$.04.202@4, bearing DIN and Notice New IBAASTISM48 1/2024- 25/1 06408724101), for the Agssassment Year 2017 - 18, pending disposal of W.P.No.1 1401 of 8024. 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. VONS.2024, OL.OF 2024 & 12.07. 2024 made herein and upon hearing the arguments of SLA V A Siva Kartikeya, Advocate for the Petitioner, SA Vihay & Purna, learned Senior Standing Counsel for Income Tax Department for the respondents.

WRET PETITION NO: T1781 OF 2024

Sehween:

Kusam Koll Reddy, S/o. Late Nagendra Reddy, Age- 85 years. Presently

residing at HNo.6-97 7/582, Opposite Court, Jaggaypet, NTR (erstwhile

Nrishna) District,

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No0AEQPRSOSTG and the cansequential Notices, pending disposal of
WEP_No. T1781 of 2024, on the Ne of he High Court.

The pelfion coming on for hearing, upon perusing the Paeiion and the
afidavil fied in support thereof and the earlier order of the High Court dated.
10.05.2024, 010 2024 & 12.07 S024 made herein arc upon hearing the
arguments of Srik Jyathi Presad Advocate for the Petiioners, Sri \Vahay &
Punna, Standing Counsel for Respondents.

WIRE PETITION NO; 72989 OF 2024

Between:

Andtra Pradesh Stale Handloom Weavers Co Operativ

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Gotavarl S3S108, Represented by Hs Authorized Signatory, Mysor

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Nyderabad
Patithanar
AND

{. Tas National Sacelass Assessment Center, Income-lax Department,
New Delhi, india
2. Income Tax Officer, Ward 201), Ralamahendravaram
3. The Assessment Uni, income Tax Department, Ministry of Finances
Government of india

Respandenis

Fetifion under Aricie 225 of the Constitution of India is Hed praying thal
in the circumstances stated in the affidavit fled therewith, the High Court may
he pleased io issue a writ, order or direction, more oartiaulary in the natu

writ of mandamus declaring order under Section 14SAid} dated 30-038. 2023

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bearing [TBAZAST/FTSSA2082-23/1T 08 19850830), the dated 0-02-2020

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*. The Principal Chief Commissioner of Income Tar, Andhra Pradesn and
Telangana, Room No. 882 Sth Floor, 'RB' Block, LT. Towers, 10-2-3, AG
Guards, Hyderabad - S00 004,

3. Assessment Unit, income Tax Heparinent National e-Asseasment
Center, New Dathi Room No. 401, 2°" Floor, E-Ramp, .J@waharal Nehru

Stadium, New Delhi P70 Q05.

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 a 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 1st Respondent under Section 148A(f) of the Income Tax Act, 1961 dated 04.04.2022 bearing DIN and Notice No TBAVYASTIF/148A/8022-25/ 104 S08 19970) dated 04.04.2022, for Assessment Year 2018-2019 and the notices issued by the 1st Respondent under Section 145 of the Income Tax Act, 1961 dated 08.04.2022 bearing DIN and Notice No, TBAJAST/S448 1/2082-23 4 1h28 78507) dated 08.06.2022, for Assessment Year 2016-2019 are arbitrary, illegal, bad in law, void ab initio, barred by time, violative of the principles of natural justice, apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India and Section 148A of the Income Tax Act, 1961 and to consequently set aside the

same in the interest of justice

IA NO: 1 OF 2026:

Petition 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 all further proceedings, including any

recovery, pursuant to the notice issued under Section 148 of the Income Tax

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Ach, 7951, dated 04.04.2022 bearing DIN and Notices

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a} is 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 the one in the nature of Writ of Mandamus declaring ITBASTIF A ASAINSY021-22/ 104 OSS88S0) dated 200 2022 under section 148A G) of the Income Tax Act, 1961 and the Order passed' under Section 148 A (cd) bearing ITBASTIF SS A/2022-23 082045440) dated 08.04.2022 and the notice under Section 148 of the Income Tax Act bearing ITBASTIF/GMAS P2022 Saf OdseP Seen) dated 08.04.2022 issued by the Respondent for FY 2017-18 as being arbitrary, illegal, unreasonable, in

contravention of Section 148A of the Income Tax Act apart from being violative of the principles of natural justice and Article 14 of the Constitution of India and consequently set aside the same.

b) The Show Cause Notice bearing PTASTIR 47 SCNY20S0-Aff 059S2 18230} dated 09.01. 2024 and passing the consequent order under section 147 of the Income Tax Act bearing ITBASTIF TAG M14 7 /2023-24/ TOGR0S7 7811} dated 30.05.2024 and Notice of Demand under Section 156 of the Income Tax Act bearing PTRAYAST/ON Seeoss-S410S8037 8980) dated 20/08/2024 issued by the 3rd Respondent for the FLY. 207 F-20186 am Penalty Notices Penally Notices bearing IT BASTIF (2 P0AIZ024- 28/1 084 5S 7580} dated 30.04 2024 and PTBA/PNLUS/ET0A202 3341088037 972(1) dated 30.04.2024 issued by the 3rd

Respondent as being arbitrary, illegal, unreasonable, in contravention of

Section 148, 147 and Section 1448 of the Income Tax Act apart from being violative of the principles of natural justice and Article 14 of the Constitution of India and consequently set aside the same.

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4. Assasement Unit, incorne Tax Department, National e-Assessmert

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Canter, New Dathi, Room No. 404, 28 Efsor, E- Ramp, Jawaharial

Nehru Stadium, New Delhi - 170 002.

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The Income Tax Officer, Ward 1, Ongole, Income Tax Office, Roshan
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The Principal Chief Cammissionaner of Income Tax, Andh ra Pradesh and

ine. Ram Nagar, Cingole - 523 001, Andhra Bradesh

th

;

Telangana, Hyderabad Room No. 922, 8" Finar, ' B Block, iT Towers,
1.23, AC Guards, Hyderabad - S00 004, Yelangan

"_Rospondentls

Patton under Article 226 of the Constitution of India is fled praying nat
in the clroumstances 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 thal

a the order passed by the ist Resnondent, u/s 147 nw See. 1442 of
the Incorne Tax Act 1961, dated 34.70.2028, bearing DIN and Notice No.
ITBAVAST/S4 He023-2M T0SPS3S540/ 1), for fhe Assessment Year 2016-1?

b. the consequential orders passed by the 7° Respandent, levying

penalties u/s 2770) ib) of the income Tax Act, 1907 u/s 27 1P af the Income Tax Act, 1967, and afs 2PUiNe} of the Income Tax Act, 1881, dated 47.04 2084 | 23.04 2024 and 24 G8 2024 | hearing

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2. The ineorne Tax Officer, Ward 1 (1), Vishakapatnam, Room No. 407, 4^o Floor, Pratyakehakar Bhavan, MVP Double Road, Visakhapatnam - 530 020 Andhra Pradesh.

3, The Princigal Chief Commissioner of Income Tax, Andhra Pradesh and Telangana, Hyderabad Room No. 922, 9^o Fimar, B Block, LT. Towers, {0-2-3, AC Quards, Hyderabad ~ 500 004, Telangana.

, ... Respondentis

Petition under Anicie 228 of fhe Constitution of India is Ned praying thal in the circumstances stated In the affidavit fied therewith, the High Court may be pleased fo issue a Writ of Mandamus or any other appropriate Writ, Order or Direction, declaring that the order passed by the 1" Respondent us Ty rwis 144 rivwis 1445 of the Income Tax Act, 1951, dated £6.12. 20235, bearing OIN- FTBAVAS TG) 14 72083-2497 0591458850} for the Assessment Year 20TS&18, and

b. the consequential orders passed by the 1" Respondent, levying penallias-

i ifs 279F of the Income Tax Act, 1961, dated 25.065 2024, bearing CHN- ITBAVPNLIB(27 TRYS024-25/1 0852 13091 C1),

Houvs 277 C1) of the Income Tax Act, 1961, dated 37.Q8 2024, bearing

Ne ITBAVPBNUPF (27 1 Wb ve024-2 8/4 OB S20445801), and

if uve 2770 ie) of the Income Tax Act, 1981, dafad 12.06.2024, bearing

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DIN- PBAIPNLIFI2 73 Wevetes-25/4 08S588425(1}, for the Asacasment Year

as arivirary, Hiegael, bad in law, vold-ab-initio, violative of the orincipines of natural lusice, apart fram being violative of Anicies 14 39C Na} and 255 of

the Constitution of India and Sec 45A of the Income Tax Act, 1981, and consequently set aside the same in the interests of justice.

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Princigal Carmissionar of Income Tax, 1st door, SVR Plaza, D.Ne. 40-

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46-15, Revenue Colony, Siddhartha Public Schoo! Koad,
Moghalrajpuram, Vijayawada.

4. The income Tax Officer, Ward No.d, Gop. Sai haba Temple, Bose
| Road, Tenall, Guntur District, Andhra Pradesh.

Respondents

Patition under Article 225 of the Constitution of India is fled praying ihat
in the ciroumstances stated In the affidavit fled therewith, the High Gourt may
be pleased to issue a writ of mandamus or any other appropriate writ or order
declaring the Impugned Order Ot 28-03-2024 bearing No. DIN & Notice No.

ITBAIASTIF) (48AS023-20288/10

OL 38-05-2084 bearing CIN & Notice [TBAJAST/OTAS T2035

20244108354 19001) Uls. 148 of the Income Tax Aci 1961, as being Negal,

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Section 149 of Ihe Income Tax Act, 1961 and consequently sel aside the

impugned Order Of 284-2024 bearing No. DIN & Noting No.
ITRAIAS T/FA 48 A/8025-2004/1 0G3538 1080) and the consequential notice OF
98-09-2094 bearing DIN & Notice No. (TBAVAST/S148 T/20eS5-
S024/1 06384 19004) Us. 148 of the Income Tax Act, 1967.

IA NOQr 1 OF f024

Petition under Section 1181 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 the operation of the Order DL 25- 33-2084
bearing No. DIN & Notice No. [TBAMAST/FT48A2023-2024/1 063538 10000}
and the consequential notice DL 28-03-2024 bearing DIN & Notice No.
TEAVASTIS 148 (/S23- 2084/1 06354 190004) U's. 148 of the Income Tax Act,

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1881, pending dissolution of WP No 1a412 of 008 on the file of the High
Court,

The petitioner

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Ressondants

ITRAIASTIF 1 ABA2023-2024/ 108388908!) and the cansequantial notice i. 20-03-2084 bearing DIN & Nefice No. ITBAIAST/ONS V/e0c3-2024) TOBGSF0SZ21) Ls. 448 of the Income Tax Act, 1961, as being " arbitrary and violative of Articles 14, and 200.4 of the Conatitution of India a Section 140 of the Income Tax Act, 1881 and consequently set aside the impugned Order Dt 30-05-2026 - beating No. (HN & Notice No. ITBASAST/FI48A/0023- 224 10S3GG09R(1} and the notice DY 30-02-2024 bearing DIN & Notice No, [TBA/AST/S 148 _1/2023-2024 100070229) Us. 148 of the Income Tax Act, 1961.

IAN0: 1 OF 2024

Petition under Section 151 CPC is filed praying [hat in ins clreumstances stated in the affidavit fled in support of the writ petition, ine High Court may be pleased to stay the operation of the Order DI 30-05-2024 bearing No. DIN & Notice No. ITBAIAST/F 148 A/2023-2084/1T08350088(7) and the consequential no otce DL 30-03-2084 bearing DIN & Notice No. ITBAVASTIS 148 12085-20847 0898 7092201) Us. 148 of the Income Tax Act, 4981, pending disposal of W.P.No. 13488 of 2024, on the file of the High Court

The petifion coming on for hearing, upon perusing the Pelion and the affidavit filed In support thereof and the earlier order of the High Court dated, 04.07 2024 & 12.07.2024 made herein and upon hearing the arqumentis of

Sr.Marri Venkata Ramana Advocate for the Peftioner and Sri Vilhay K Punna,
Senior Standing Counsel far Income Tax for the Respondents.

WRIT PETITION NO: 12460 OF 2024

Sotween: :

Satyanarayana Reddy Munnangi, 1-7-A, Kondiparru, Pamarry, Krishna

Distriei Seid 157, Andhra Pradesh

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IA NG: 1 OF 2026

Batition under Section 181 CR0 is fled praying that in ihe
circumstances slated in the affidavit fled in support of the writ pelican, ihe

High Court may be pleased to order stay of all further proceedings for

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Re 20.32 085) Including any necovery, pursuant fo the demand notice under
Section 158 iesued by the respondent pursuant to Section 147 read with
Section 1448 of the Act, 1961 for the Assessment Year 2016-17, panding
disposal of WLP No. 18480 of 2024, an the fle of the High Court.

The petition coming on for hearing, upon perusing the Petition and the
affidavit filed in suppor thereof and the earier order of the High Court dated.
0F07 2024 & 12.07. 2024 made herein and upon hearing the arguments of
Br E Sanieeve Rao Advocate for the Petitioner and Sri Vibay K Funna,

Senior Standing Counsel fer income Tax for the Respandentis.

WRIT PETITION NO: 14128 OF 2024

Between:

Macdugula Primary Agricultural Cooperative Sociely Limited, DR No. 340

Cio.8 Venkata Ramanamurth, Gavara Street, M Koduru, ₹ Madugquia MDL,
Visakhapainam, 521027, Andhra Pradesh. Rap by is Authorised Signatory
Bore Eswara Rao
Petitioner

AND

1. The Union of india, Ministry of Finances, Rep. by is Secretary, 160-8

North Block, New Delhi- 110 0074.

2. The Income Tax Oficer, , Ward 2:5}, Visakhapainarn income Tax Office,

infinity Towers, Sankaramatam Road, Visakhapatnam Andhra Pradesh

3. The Principal Commissioner of incorne Tax -], Incame Tax Office, if

CWice, hfiity to towers, Sankaramatam Road, Vishakhapainam Andhra

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Respondents

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The petition coming on for hearing, upon perusing the Petition and the affidavit fled in support thereof and the earlier order of the High Court dated, 05.07.2084 made herein and upon hearing the arguments of Sri Polkempally Payan Kumar Rac Advocate for the Peliioner and Gri Vihay K Punna, Saror

Standing Counsel for Incame Tax, for Respondents,

WRIT PETITION NO: 14735 OF 2024

Between:

Nathavaram Paces Lid., W 158, Nathaveram Village, Nathavaram Mandal,
Anakeapall, 887718, Andhra Pradesh, Rep by fis Authorized Signatory G.
Adinarayana

Petitioner

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he Union of india, Ministry of Finance, Rep. by is Secretary, 166-B
North Glock, Naw Delhi- 710 007,"

The incame Tax Officer, Ward 2(5), Visakhapatnam income Tax Ovics,
fad

infinity Towers Sankaramatarn Road, Visakhapatnam Andhra Pradesh

The Principal Commissioner of Income Tax -1, Income Tax Office, IT
ie

Office, Infinity towers, Sankaramatam Road, Vishakhapainam Andhra
Pradesh,

4. The National Faceless Assessment Centre, Income Tax Deparment
Ministry of Finance Govi, of India, New Dein.
Respondents

Pettion under Article » 225 of the Constitution of India is ed praying thet
in the circumstances staked in the affidawi Med therewith, the High Gourt mey
be mieased to

i. issue @ Wirt, Order or Direction more particularly, one, in the nature of Wie
of Mandamus, declaring the order gaesed by the Respondent No.2 dated

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Respondent No

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Visakhapatnam, S31087, Andhra Pradesh. Rep by its Authorized Signatory,
Sora Eswara Rao,
Rettioner

AND

4. The Union of Indie, Ministry of Finance, Rep. by its Secretary, 166-2
Narth Block, New Delhi - 110 007.

3. The Income Tax Officer, Ward 2(5), Visakhapainam Income Tax Office,
infinily Towers Sankaramatam Road, Visakhapainam, Andhra Pradesh

3. The Principal Commissioner of Income Tax -[, Incerme Tax Office, IT
Office, Infinity towers, Sankaramatam Road, Vishakhspatnam Andie
Pradesh.

4. The National Faceless Assessment Centra, Income Tax Depariment

Ministry of Fi nance Gent, of India, New Osihi,

Raspondants

Patition under Article 228 of the Constitution of India is Ned praying that

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

he pleased fn

{. issue a Writ, Order or Direction more particularly, one, in The nature of Wail
off, Mandamus, declaring the arder passed by the Respondent No.2 dated
02.04.9022 ws. 148A) and Notice issued by the Respondent No.g under
Section 148 of the Income Tax Act, 1861 dated OF:.04 2082 as Hegal,
arbitrary, bad in faw, void ab inilie, violative of the orineioies of natural justice
ard being viclaiive of Artic cles 14, 19 and 265 of the Constitution of India and

consequanly,

1, Set aside the Order dated 02.04.2029 u's. T48A(d) and Notice issued by the

Respondent No.2 under Section 148 of the Income Tax Aci, 1957 dated

os

04.04 2082 calling for the return of income of the Petitioner for AY 2018-72
and any consequent proceedings as lacking in jurisdiction.

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Petitioner

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WRET PETITION NO

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Respondents

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be pleased to issue a Writ Order or Direction, riore particularly in the nature

of Win of Mandamus declaring that the Show cause notice issued by the 1 respondent in DIN No, TBAIASTIFM43(5 SYXS0 SCNY2 2a-24/ (081 P2495 717) dated 29-2-2024 and the consequential Assess: ITRAIASTISN43(2ya02S-24/108S07 18111), Dated 27-2-d024 for the

Assessinent Year 2028 - 23, ufe 144(3) nw Sen. 1448 of the Incarie Tax Act,

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f08(, as arifirary, legal, bad in law, voick -ab-iniio, violative of the principles of natural justice apart from being violative of Articles 14, TOC) Ng) and 285 of the Constitution of India, and cansequently sef aside the same in the interes!

of justices, and consequently eet aside the same.

IANO: 1 OF 2024

Petition under Section 157 OPC is fed praying that mo the siroumetances stated in the grounds fled in support of ihe writ petifian, ihe High Court may be pleased to grant stay of all further pracedinas, including any recovery in pursuance of the impugned order passed by the T"respondent in DIN: ITRAVASTISN 43(3NS023-24/1 08307 18111}, Dated 21-32-2024 for the Assessment Year 2022 ~ 25, u/s 14313) nav Sac. 1448 of the Income Tax Act, 1961, Pending disposal of WP 11547 of 2084, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit fled In sumporl thereof and the earlier order of the High Court dated. 08.07.2024 & 12.07.2024 made herein and upon hearing the arguments of SrV Siddharth Reddy, Advocate for the Petitioner and af Si Vihay KR. Funna, Standing Counsel for respondent Not, The Deputy Solicitor General of India for Respondent Noe

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WRIT PETITION NO:

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JAP2S OF 2024

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respondent in DIN: [TBAVAST/Si444/2023-24/1062925406 ef). far the
Assesament Year 2022 - 23, us 1438/3) rAw Sec. 1448 of the Income Tax Act,
4961, dated 19.3.2024, pending disposal of WP.No.11723 of 2024, on the fe
ofthe High Cau.

The petition cerming on for hearing, upon perusing the Petition and the
affidavit Hed in support thereof and the earller order of the High Court dated.

s

08.07 2084 & 12.07 2004 made herein and upon hearing the arqumenis of Sn
VF Siddharth Reddy, Advocate for the Petitioner and of Sri Vijhay K. Punne,
Standing Counsel for respondent No.1, The Qepuly Solicitor General of Inc
for Respondent Nos.

WRIT PETITION NO: 33606 OF 2024

Hehvesn:

Simi. Lakshrni Sammoeta, 20-333, Chilakalapudi, Machiipainam, Krishna
istrict 827002, Andhra Fradesh.

Petitioner
AND

4. The Income-tax Officer, Ward-1, Machilipatnam, 20/226, Paraspeta,
Machilipatnam-52 1001, Krishna District.

2. The Principal Chief Commissioner of Income-tax, Andhra Pradesh &
Telangana Region, Room No.822, 9th Floor, B-Block, | T Towers, 1023

AC Guards, Hyderabad-500 004, Telangana.

and

The Assessment Unit, Income-tax Department, National Faceless 8-
Assessment Centre, Room No. 401, E-Ramp, Jawaharlal Nehru
Stadium, New Delhi 110 208.

4. Union of India. represented by its Principal Secretary Government of India,
Ministry of Finance, New Delhi

Delhi 110 00,

Government Building, Saranagar Marg, New

Responds

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The petitioner

affidavits

WP NO: 14808 OF 2024

Between:

Naveen Kummer Sureddi, So. SureddiSree Rarma Murthy aged about <4 years D.NO §8-9-1, New Karasa, N.A.D (PO) Vishakhapatnam 550008, Andhra Pradesh PAN BAVPS8942Q.

. Petitioner

AND

{. The Union of India, Ministry of Finance, Rep. by its Secretary, 10-8 North Block, New Delhi - 240 001.

2. The Income Tax Officer, Ward 27), Vishakhapatnam, its Office, Infinity towers, Sankaramatam Road Vishakhapatnam, Andhra Pradesh, 550018

fe

oe

The Principal Commissioner of income Tax, Income Tax Office, Ray Kamal Complex, Lakshmipuram, Main Road. 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 is filed praying that in the circumstances stated in the affidavit filed herewith, the High Court may

we

be pleased to pass the

order, 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 27.05.2018 u/s. 148A(d) and Notice issued by the Respondent No.2 under Section 148 of the Income Tax Act, 1961 dated 21.02.2019 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,

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coms Tax Department under Section 147

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Respondent Nos

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1* Floor Prakash Nagar, Prakash Nagar, Narsaraopel, Andhra Pradesh,
599804.

é, Pr. Gammissioner of Income Tax, Vlayawada, SVR Plaza, D.No. 40-6
(8, Siddhartha Public School Read, Moghalraipuram, Viayawada-

3. The Assessment Unit, Income Tax Department, National Faceless
Assessment Centre, Delhi, Ministry of Finance, Room No. 407, 2°
Floor, &-Ramp, Jawaharlal Nehru Stadium, Defhe 170003.

_ Respondents

Pettion under Ariicie 225 of the Constitution of india is fded praying thal
in the circumstances staled in the affidavil Med therewith, the High Court may
he pleased fo issue a writ, order or direcflan, more particularly one in fhe
mature of Wit of Mandamus, declaring the Assessment Order di. 28.08 2024
oaased by the Grd respandent ws 147 rows 144/744B of the Income-lax Aci
for AN. 2018-20 vide DIN No, ITBAYAST/SMSA7/2023-24/1 06088077204),
consequant fo fhe order passed u/s 148Afd) df. 28.00.2029 vide DIN N

(TBAVASTIFM48A/2 02S-32/10574885Ge(1)) and the notice de28.03.2023 vide DIN No. TTBAIASTYS N48 VWedee- 23/105 1489005C4}, issued by the JAG (1^o respondent} instead of FA0 { (3* reapondent}, as vold, wis LS

egal, and contrary to the provisions of Income-tax Act and contrary to the Frincipies of Natural Justice

LANG.T OF 2024

Feition under Section tS1 CPC is fied oraying thal in the circumstances stated in the affidavit fled in support of the writ petition, the High Court ray be pleased fo sfay all further proceacings pursuant ta the aS

Assessment Order df 29.01.2024 paased by the 3^o reapandent u/s 147 rows 144/444dR of the incornedax Act far ALY, 2018-20 vide = DIN

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consequent to the order passed u/s 148A(q) dl. OF D4 2022 vide DIN No. ITBAVASTIFM48A/2082-23/1 042807 129C1) and fhe notice we 148 GL07 04.9029 wee DIN No. ITBAMASTYG/14S 1/2082-23/1 04828727710}, iggued by the JA0 (1% respondent instead of FAC" respondent}, as void, Hegal, and contrary to the provisions of Income-tax Act and conlrary to the

Principinies of Natural Justice.

LANoT OF 2024

Petition under Section {51 GPC is fied praying thef in the circumstances stated in the affidavit fled in support of the writ petition, the High Court may be 'oleae to stay all further oroneedings pursuant to ine Assessrment Order dt, 31.04.2024 passed by the 3" respondent ws 147 nw 4444448 of the Incometax Act for AY. 2015-16 vide DIN No ITBAMAS TIS 47 (2023-241 08031 S0S404), pending cinsnasa of WP No. 14616 of 8024, on the fle of the High Court.

The petition coming on for hearing, upon perusing the Petition and ihe affidavit Sled in support thereof and the earller order of the High Court dated, 12.07 D084 made in LA.No.1 of 2024 and upon Nearing the arguments of Sn Nandy Manmohan, Advocate for the Petitioner and SRUP.VINAY RUMAR for respondents.

WP NO: 14877 OF 2024

Bohwean:

Vipparia Primary Agriculture Co-op Society Lid, Rep. By. Venkata Samba Siva Reddy, CEQ, 0 No 7 105 Reddypalern, VinpariaRompicherla Guntur 522075, Aridhra Pradesh.

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PA No? OF 2068

Petition

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No {TBAIAS T/S/ 147 /2025-24/ 108N248 28370), pending disposal of
WP No 146717 of 2024, on the fie of fhe High Court.

The petition cami ng on for hearing, upon perusing fhe Petition and the
affidavit fled in support thereof and the serlier order of the High Court dated.
42.07 2004 made in LANDl of 2084 and upon hearing the arquinentis of Sr
Dundu Manmohan, Advocate for the Petitioner and SRLP.VINAY KUMAR for

respondents,

WP NO: 14625 OF 2024

Between:

Ramanaraddy Devarapatl S/o Rarreddy Devarapall, aged about 0¢ years,

ec: Farmer, residing at # 3-05A Reddpalem Village, Buchireddypaiem (Mad),
Nellore Andhra Pradesh - 5243505

.. Petitioner

AND

4. Income Tax Officer, Ward 1, Nellore, 24-2488, 1" Floor, GT Road,
Nallore, Andhra Pradesh, 824001.

3, The Principal Chief Commissioner af Income Tax, AP &TS, 40" Flog
Block, LT. Towers, (0-2-3, AG. Guards, Hyderabad-S00004.

. The Assessment Unit, income Tax Department, National Faceless

tae

Assessment Centre, Delhi, Ministry of Finance, Room No, 407, 6th Floor, E-Ring Road, 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 dated 04.07.2024

order

passed by the 1st respondent with 147 with 1447445 of the Income-tax AY. 016847 with DIN No. FTBAVAST/S/147/2023-24/1 05925873804),

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Pundu Manmohan,

CaF TS OF 2084

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WP NO

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"2. Agsagement Unit, National Faceless Assessment Centre, income Tax
Department, Ministry of Finance Roori No. 404, 2" Floor, E-~Ramp,

Jawahar Lal Nehru Stadium, Delhi-110 008.

. Mespondanks

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 notice dated 04.04.2022 issued by 1st Respondent under section 148 of the Act with DIN and Notice NOJTRBAVASTISMN SS 1/2022 23/1 0dee7 72781} and the assessment order passed by 1st Respondent u/s. 147 rules 144 of the Act, dated 03.2028 with DIN AND Order No ITBAVAST/SA4 7/202 3-24/5 0838008220 } for the Ay. 2015-18, as being without jurisdiction, arbitrary, illegal, bad in law, void ab initio, apart from being violative of provisions of section 148A AND section 149 of the Act and also contrary to the circular issued by CSDY and provisions of section 151A of the Act, and consequently set aside the notices under section 148 dated 04.04.2022 and the assessment order passed by 1st Respondent! u/s. 147 rules 144 of the Act dated 27.05.2024 with DIN AND Order No ITBAVASTIS 147 /2023-24/1083800288(1) for the Ay 2015-18 and all

subsequent proceedings pursuant thereto.

LANO.T OF 2024

Petition under Section 781 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 grant a stay all further in pursuance of the order passed by 1st Respondent u/s. 147 rules 144 of the Act, dated 27.04.2024 with DIN & Order No ITBAVAST/QMN 47 /2020- Sa 0es500e22 07) for the Ay 2015-18, Pending disposal of WP No. 14773 of 2024. on the file of the High Court,

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LAN OF 2024

Patiion under Section S14 of CPC is fled praying that in the circumstances stated in the affidavit filed In support of the petition, the Nigh Court may be pleased to Suspend the Operation of the Order dated: 23.03.2025 with OIN Notice No I TBAVAS TFA 48 4/2022-25/ 105 1 2985000) for the FY. 2075-16 relevant to the Assessment Year 2016-17 passed by the 2° respondent, Pending disposal of WP No. 14785 of 2024, on the fe of the High Gaur

The petition coming on for hearing, upon perusing the Petition and the aficavil Ned in support thereof! and the earlier order of the High Court dated. 5.07 204 made in LAno tT of 2024 and upon hearing the arguments of Vi Raghu Ram, Advocate for he Petitioner and Sr. Vubay K.Punna, Senior

Standing Counsel for Respondents.

WP NO: J4fo2 OF 2028

Sehween:

Makam Seshavall, Sfo. Makam Narasirmhaigh, Occ: Business, Aged about 46 x SHE SY

years, Rio. H.No.S-88, Makam Street, Kothapet, Dhone, Kurnool - 518 222

Andhra Pradesh.

&ND

1. Agseserrent Unit, National Faceless Assessment Centre, income Tax Department, Ministry of Finance, Room No.401, 2° door, E-Ramp, Jawaharlal Nehru Stadium, Oelhi--TT000..

_ The Incame Tax Officer, Ward - 1, Qom Children's Park, NR Pet,

Kurnool, Kurnool Disirie! - 518 G04, Andhra Pradesh Stats.

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WRIT PETITION

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1, The Union of india, Ministry of Finance, Rep. by Hs Secretary, 188-8,
North Block, New Delhi - 770 004

The Income Tax Officer, Wardi (1), Guntur, © R Buildings, Kannavari
Theta, Guntur, Andhra Pracieash, S220

©. The Principal Gornmissioner of Income Tax-1, income Tax Office, Ral

Kamal Complex, Lakshmipuram Main Rd, Ashok Nagar, Guntur,
Andhra Pradesh ~ 522007

4. National Faceless Assessment Centre Income Tax Deparhrien,
Ministry of Finance Govt, of India, New Osihi.
, .. Respondents

Petition under Article 226 of the Constitution of india is fled graying that
in the circumstances stated in the affidavit fled therewith, the Nk igh Court may
be pleased issue a Wii, Order or Olrection more particulary, ane, i the
nature of Writ of Mandamus, declaring the order passed by the Respondent
Nove dated u/s. 148A(d) and Notice issued by the Respondent Noo under
Section Income Tax Act, 1881 dated 07.04.9022 as Negal, arbi rary, bad initio
Vidlaiive of the principles of natural justice and being wolative of Anicies and

285 of the Gonaiitution of India and consequently.

i. Set askle the Order dated OF 04.2022 u/s. 148 Aid) and Notice issued
Respondent No under Section 148 of the Income Trax Act, 1887 dated
Uf00d 2022 calling for the return of Income of the Petitioner for AY 2018-18

and any consequent proceedings as lackin Ig i juriadictic

IANO: 1 OF 2024

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Pelion urmder Section 197 OPC is fled praying that in ihe
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Respondents

Pafition under Article 228 of the Constituten of ind ais fled sraying thai

in the circumstances stated in the affidavit dled therewith, the High Court may be pleased to issue WHE of Mandamus or any other appropriate WY or Order of Direction declaring the impugned Assessment Order vide No. (TS AIASTISM SF /2083.24) TOS0TPSOPIN) dated BA.0¢ 20R4 passed by the 1° respondent as best judgment order under section 147 read with Sections {44 -

nae

amd 1448 of Ast 1981 as arbitrary, null and void, legal, bad in law, violative aithe principles of natural justice and confary fo the provisions of the Act, 1969, without jurisdiction, apart from being violative of Artistes 4, TB0 Kg) and 255 of the Canstitutien of India and consequeny selaside/quash the Assessment Order dated 28.01 2024 for the Assessment Year 2079-20.

IA NO: 1 OF 2024:

Pelion under Section (84 of CPC is fled graying thet in ike crcumsiiances sisted in the affidavit Aled in sur por of the petition, the High -ourl may be pleased fo order sfay of all further proceedings for Res. 485.45. 514/including any recovery, pursuant fo the demand notice under Section 150 dated 28.01.2024 issued by the 1° respondent pursuant fo Section 147 rwis. 144 wis. 1448 of the Act, 1981 for the Assessment Year éS18-20, Panding dissogal of WP 15238 of 2024, an the Hie of the High Court,

The pelifion coming oan for hearing, upon perusing the Petitiien and the alidavit fled in suppert therenf and the Order of the High Court, dated 3.07 2024 made herein and upon heark ing the arguments of SriC Sanjeeva

Rao Advocate for the Petitioner and of SRI WIJHAY RL PUNNA, Standing

tt

Gaunse! for the Respondent Nos.1 fo 3 and of MEPUTY SEOLACTFON
GENERAL for the Respondert No.4.

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Raiween:

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justice, apart from

arbitrary, legal, bad in law, void-ab-initio, Wolefive of the onncipies of qatural
eing violative of Articles 14 and 285 of the Constitution of

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india and contrary to Section 1484 of ihe Incame Tax Act 1881,

[A NO: 1 OF 2024:

Pelion under Section 157 of CPC Is fled oraying ihat in the
orocumsiances stated inthe affidavit fisd iN Support of the petition, the Migh
Gaur may be oleased to stay all further proceedings, including y aNy recovery,
pursuant fo ihe notice issued under Sec. 148 of the income Tay Ast 1984,
dated 25.09.2023, bearing DIN and Nofes No: fT BA/ASTIF148A eee:

25S 127 7444 013, by the ard Respondent, for the Assessment Year 2016

1, Pending disposal of WP 19681 of S024. on the file of the Nigh Court

The petiien corning on for heanng, upon perusing the Pefifian and the
affidavit filed in support thereof and the Order of the Nigh Court, dated

407 2028 made herein and upon hear! ing The arguments of SRI VAVEK
GHANDRA SEKNAR § Advocete for the Petitioner and of DEPUTY
SOLICITOR GENERAL for the Respondent No.t and of SRI VLIAY RUMARS
PUNNA, Standing Counsel for the Respondent Nos.2 to 4, the Court mace the

following:

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ORDER:

"List these matters on 05.08.2024 under the same caption, interim orders granted on the earlier
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O One fOR\ re Ss ee: 2 oe een, a So eS, AS a a a > ea a, Se Sac occ ica se Sd mage tod a a a SA A a) ". So, i ca yore oye Qne txt to Sri V¥ Siddharth Re eddy, Advocais (OPUC) One CC to Sri A. Radha Krishna standing Counsel [PUC One CC to SHR Sai Rama Mi urthy, Advocate (OPUC) One CO to Sri Dundu Manmet nan, Advocate (OPUC) ?

One CC to Sr Vihay K. runna, Senior Standing Counsel for insame Tax, High Court of A POPU Twe spare copies HIGH COURT DATED: 88.07 2024 LIST THESE MATTERS ON 05.08.2024 UNDER THE SAME CAPTION.

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407dd, B8047, BSNS8, SANIG, BSEA9, BIR82, BISA OF 2H 8886, 4940, 4904, 401, S482, G04, S424, TIGA, FHOA, TESS, FPOS, POG, STZ 8134, 8164, 8256, 6266, B274, 8284, 8 GIGS, BABI, SAGA, SFOS, SASK, GIFS, SHAY, Q205, QSTT, QGST, SFIS, SPSS, 10212, (8984, 12428, TA6HR, TASTG, TITERS, T8608, 3SR4, [8S89, TAGTT, TAPAS, THOSS, TENSE, (992d, THSSS, HSAG, GOOG, GOSS, OTSS, GA76, QOS, OTS, QTOT, GOUT, SHOR, 9808, ERG, 8944, 709 40582, TOSTS, 10894, 10638, 10898, TOSE1, TDPRI, TOROF, TOS, 9 {USS1, TESS, (USES, TISET, TESS, TG9T, VISES, TESS, 1188, 1 YIGRS ASGAS, {A17F, TIVES, W9SSd, TAd1S, W4GR, 19460, T4188, 44847, (17SS, (1808, 14808, 14015, 14996, T4017, GES, TPT, 18? 4HO4T, 1SSIH, 1HGHI OF O84 INTERIM ORDER EXTENDED