



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

[3545]

**TUESDAY, THE SIXTH DAY OF JANUARY
TWO THOUSAND AND TWENTY SIX**

PRESENT

THE HONOURABLE SRI JUSTICE BATTU DEVANAND

THE HONOURABLE SRI JUSTICE A. HARI HARANADHA SARMA

WRIT PETITION NO: 234/2026

Between:

1. THE MEDIVADA PRIMARY AGRICULTURAL CO-OPERATIVE SOCIETY LTD, HAVING ITS REGISTERED OFFICE AT MEDIWADA RAVIKAMATHAM MANDALAM, VISAKHAPATNAM- 531025, ANDHRA PRADESH, AACAT9069K. REP. BY ITS AUTHORISED SIGNATORY, MR G. SRINIVASA RAO,

...PETITIONER

AND

1. THE INCOME TAX OFFICER, WARD 1, ANAKAPALLE, AAYAKAR BHAVAN, GANDHI NAGAR, GANDHINAGARAM, ANAKAPALLE, ANDHRA PRADESH, 531001

2. THE PRINCIPAL COMMISSIONER OF INCOME TAX, VISAKHAPATNAM I, AAYAKAR BHAVAN, DABAGARDENS VISAKHAPATNAM, ANDHRA PRADESH- 530020.

3. THE NATIONAL FACELESS ASSESSMENT CENTRE, INCOME TAX DEPARTMENT MINISTRY OF FINANCE GOVT, OF INDIA, NEW DELHI - 110001.

4. THE UNION OF INDIA, MINISTRY OF FINANCE REP. BY ITS SECRETARY, 166-B NORTH BLOCK, NEW DELHI - 110001.

...RESPONDENT(S):

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to (i) Issue a Writ, Order or Direction more particularly, one, in the nature of a Writ of Mandamus, declaring the action of the Respondent No.1 in passing an Order u/s. 148A(d) dated 02.04.2022, issuing Notice u/s. 148 dated 04.04.2022 calling for return of income for A.Y. 2018-19, assessment order dated 19.03.2024, and subsequent proceedings as illegal, arbitrary, bad in law and violative of Articles 14, 19 and 265 of the Constitution of India and (ii) Set aside the Order passed u/s. 148A(d) dated 02.04.2022, Notice issued u/s. 148 dated 04.04.2022 calling for return of income for A.Y. 2018- 19, assessment order dated 19.03.2024, and any consequent proceedings as lacking in jurisdiction and to pass

IA NO: 1 OF 2026

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to grant an interim stay on the operation of the Order passed u/s. 148A(d) dated 02.04.2022, Notice issued u/s. 148 of Income Tax Act, 1961 by Respondent No.1 dated 04.04.2022 calling for the return of income of the Petitioner for A.Y. 2018-19, assessment order dated 19.03.2024, and further stay all consequential proceedings initiated or contemplated by the Respondents; pending disposal of the above writ petition and to pass

Counsel for the Petitioner:

1.P PAVAN KUMAR RAO

Counsel for the Respondent(S):

1.

The Court made the following:

THE HON'BLE SRI JUSTICE BATTU DEVANAND

&

THE HONOURABLE SRI JUSTICE A. HARI HARANADHA SARMA

WRIT PETITION No.234 of 2026

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

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

“...to issue a Writ, Order or Direction more particularly, one, in the nature of a Writ of Mandamus, declaring the action of the Respondent No.1 in passing an Order u/s. 148A(d) dated 02.04.2022, issuing Notice u/s. 148 dated 04.04.2022 calling for return of income for A.Y. 2018-19, assessment order dated 19.03.2024, and subsequent proceedings as illegal, arbitrary, bad in law and violative of Articles 14, 19 and 265 of the Constitution of India and (ii) Set aside the Order passed u/s. 148A(d) dated 02.04.2022, Notice issued u/s. 148 dated 04.04.2022 calling for return of income for A.Y. 2018-19, assessment order dated 19.03.2024, and any consequent proceedings as lacking in jurisdiction and to pass...”

2) Heard the learned counsel for the petitioner and Sri Anup Koushik Karavadi, learned Standing Counsel appearing for the Income Tax Department.

3) Perused the record.

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

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

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

6) There shall be no order as to costs.

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

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

JUSTICE BATTU DEVANAND

JUSTICE A.HARI HARANADHA SARMA

Dated: 06.01.2026
TM

THE HON'BLE SRI JUSTICE BATTU DEVANAND
&
THE HONOURABLE SRI JUSTICE A. HARI HARANADHA SARMA

WRIT PETITION No.234 of 2026

Dated: 06.01.2026
TM