

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

**THURSDAY, THE NINETH DAY OF OCTOBER
TWO THOUSAND AND TWENTY FIVE**

PRESENT

**THE HONOURABLE SRI JUSTICE BATTU DEVANAND
AND
THE HONOURABLE SRI JUSTICE A. HARI HARANADHA SARMA**



I.A. No.2 of 2024

in

WRIT PETITION NO: 14738 OF 2024

I.A. No.2 of 2024

Between:

Srinivasa Construction Corporation Private Ltd., Registered office D.No.8, Peddapadu Village, Kaligiri Mandal Nellore - 524224, Andhra Pradesh Rep. by its Authorized Director, Bollineni Venkata Ramanaiah S/o. Kondaiah Naidu Aged about 58 years, R/o. Peddapadu Village, Kaligiri Mandal, Nellore Dist, Andhra Pradesh - 524224.

...PETITIONER

AND

1. Union of India, Rep by its Secretary, Ministry of Finance, Income Tax Department, New Delhi.
2. The Principal Commissioner of Income Tax, Income Tax Department, Aayakar Bhavan, Tirupathi - 517501.
3. The Asst. Commissioner of Income Tax / Income Tax Officer(ITO), National Faceless Assessment Centre(NaFAC), Income Tax Department, Ministry of Finance, Government of India, Delhi.
4. The Asst. Commissioner of Income Tax, Ministry of Finance, Income Tax Department, Circle -I, Nellore.

...RESPONDENTS

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition the High Court may be pleased to restore the Writ Petition No.14738 of 2024 on file duly set a

siding the dismissal order dated.23.09.2024 for non-appearance of the counsel.

WRIT PETITION NO: 14738 OF 2024

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 an appropriate writ. order or direction more particularly one in the nature of Writ of Mandamus declaring the action of the 3rd respondent in issuing assessment order against the defunct Srinivasa Construction Company Partnership Firm vide order DIN ITBA/AST/S/147/2021-22/1041583747(1) dated 25.03.2022 which was confirmed by the 2nd Respondent vide Order under Sec 264 vide DIN ITBA/REV/M/REV7/2023-24/1063640460(1) dated 27-03-2024 unlawful, illegal, arbitrary, violative of Art 14,19 and 21 of Constitution of India apart from violation of Principles of Natural Justices and Consequently set- aside the order DIN ITBA/AST/S/147/2021-22/1041583747(1) dated 25.03.2022 which was confirmed by the 2nd Respondent vide Order under Sec 264 vide DIN ITBA/REV/M/REV7/2023-24/1063640460(1) dated 27-03-2024.

IA NO: 1 OF 2024

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition the High Court may be pleased to suspend the operation of order DIN : ITBA/AST/S/147/2021-22/1041583747(1) dated 25.03.2022 of the 3rd respondent which is confirmed by the 2nd Respondent vide Order under Sec 264 vide DIN : ITBA/REV/M/REV7/2023-24/1063640460(1) dated 27-03-2024 pending disposal of the writ petition.

Counsel for the Petitioner : SRI J. M. NAIDU

**Counsel for the Respondent No.1 : SRI PASALA PONNA RAO
(SC FOR CENT GOVT.)**

Counsel for the Respondent Nos.2 to 4 : GP FOR COMMERCIAL TAX

The Court made the following: ORDER

Heard. Perused the averments made in the accompanying affidavit.

Being satisfied with the reasons stated therein, this petition is ordered, restoring the W.P. No.14738 of 2024 on its file by setting aside the dismissal order dated.23.09.2024.

Sd/- G HELA NAIDU
DEPUTY REGISTRAR

//TRUE COPY//


SECTION OFFICER

To,

1. The Secretary, Ministry of Finance, Income Tax Department, Union of India, New Delhi.
2. The Principal Commissioner of Income Tax, Income Tax Department, Aayakar Bhavan, Tirupathi - 517501.
3. The Asst. Commissioner of Income Tax / Income Tax Officer(ITO), National Faceless Assessment Centre(NaFAC), Income Tax Department, Ministry of Finance, Government of India, Delhi.
4. The Asst. Commissioner of Income Tax, Ministry of Finance, Income Tax Department, Circle -I, Nellore.
5. One CC to Sri J. M. Naidu, Advocate [OPUC]
6. One CC to Sri Pasala Ponna Rao, (SC for CENT GOVT.) [OPUC]
7. Two CCs to GP for Commercial Tax, High Court of Andhra Pradesh. (OUT)
8. Three C.D. Copies.

Cnr

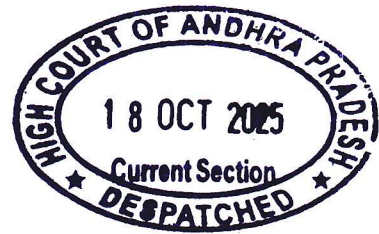
HIGH COURT

DATED:09/10/2025

POST THE MATTER ON 30.10.2025

ORDER

**I.A. No.2 of 2024
in
WP.No.14738 of 2024**



**RESTORED THE W.P.
WITHOUT COSTS**