



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

[3545]

MONDAY, THE TWENTY NINETH DAY OF DECEMBER  
 TWO THOUSAND AND TWENTY FIVE

**PRESENT**

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

**WRIT PETITION NO: 36122/2025**

**Between:**

1. SRI VENKATESWARA INFRATECH,, REP.BY IT'S PARTNER VALIUM SRINIVASULU, S/O. RAMACHANDRAIAH, AGED ABOUT 65 YEARS, OCCUPATION BUSINESS, R/O 25-10-537, CHAITANYAPURI COLONY VEDAYAPALEM, NELLORE 524004. PAN ACEFS0103J, A.Y. 2016-17

**...PETITIONER**

**AND**

1. ASSESSMENT UNIT, NATIONAL FACELESS ASSESSMENT CENTRE, INCOME TAX DEPARTMENT, MINISTRY OF FINANCE, ROOM NO. 401, 2ND FLOOR, E-RAMP, JAWAHARLAL NEHRU STADIUM, DELHI - 110 003.

2. THE INCOME TAX OFFICER ITO, WARD- 1, NELLORE INCOME TAX OFFICE, 24-2-438, 1ST FLOOR, GT ROAD, NELLORE, - 524001

**...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 pass an order or direction, especially one in the nature of WRIT OF MANDAMUS holding that the order passed by 1st Respondent u/s. 147 r.w.s 144 read with section 144B of the IT Act, dt.22.02.2024 with DIN No ITBA/AST/S/147/2023-24/106130509 7(1) for the Ay. 2015-16, as arbitrary, illegal, bad in law, void ab initio, violation of principles of natural justice apart

from violation of Articles 14, 19 (1)(g) and 265 of constitution of India apart from being violative of provisions of section 148A and section 149 of the Act and also contrary to the circular issued by CBDT and provisions of section 151A of the Act, and consequently set aside the order passed by 1St Respondent a/s. 147 r.w.s 144 read with section 144B of the IT Act, dt.22.02.2024 with DIN No ITBA/AST/S/147/2023- 24/1061305097(1) for the Ay. 2016-17 and all consequential proceedings pursuant thereto

**IA NO: 1 OF 2025**

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to Stay all further proceedings, including any recovery, pursuant to the order passed by the 1St Respondent u/s. 147 r.w.s 144 read with section 144B of the IT Act, dt.22.02.2024 with DIN No: ITBA/AST/S/147/2023- 24/1061305097(1) for the Ay. 2016-17

**Counsel for the Petitioner:**

1.T CHAITANYA KUMAR

**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.36122 of 2025**

**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 pass an order or direction, especially one in the nature of WRIT OF MANDAMUS holding that the order passed by 1<sup>st</sup> Respondent u/s. 147 r.w.s 144 read with section 144B of the IT Act, dt.22.02.2024 with DIN No ITBA/AST/S/147/2023-24/1061305097(1) for the Ay. 2015-16, as arbitrary, illegal, bad in law, void ab initio, violation of principles of natural justice apart from violation of Articles 14, 19 (1)(g) and 265 of constitution of India, apart from being violative of provisions of section 148A and section 149 of the Act and also contrary to the circular issued by CBDT and provisions of section 151A of the Act, and consequently set aside the order passed by 1<sup>st</sup> Respondent u/s. 147 r.w.s 144 read with section 144B of the IT Act, dt.22.02.2024 with DIN No ITBA/AST/S/147/2023-24/1061305097(1) for the Ay. 2016-17 and all consequential proceedings pursuant thereto....”*

2) Heard the learned counsel for the petitioner and Sri Y.N.Vivekananda, learned Standing Counsel appearing for the Income Tax Department.

3) Perused the record.

4) The issue raised in the present Writ Petition is the subject matter in the case of ***Smt. 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.

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**JUSTICE BATTU DEVANAND**

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**JUSTICE A.HARI HARANADHA SARMA**

Dated: 29.12.2025  
*TM*

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

**WRIT PETITION No.36122 of 2025**

Dated: 29.12.2025  
*TM*