[3358]

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

(Special Original Jurisdiction)

TUESDAY, THE ELEVENTH DAY OF APRIL
TWO THOUSAND AND TWENTY THREE

:PRESENT:

THE HONOURABLE SRI JUSTICE D.V.S.S.SOMAYAJULU
AND
THE HONOURABLE SRI JUSTICE V SRINIVAS

WRIT PETITION NO: 8494 OF 2023

Between:
Challa Sambasiva Rao, S/o. Ch. Anjaiah, Aged about 55 years, D.No. 2-19-1, Haveli Mutyalampadu P.O, Rural G. Konduru Mandal, Haveli Mutyalampadu, N.T.R. District-521229.

Petitioner

AND

1. The Union of India, Represented by its Secretary (Revenue), Ministry of Finance, Department of Revenue North Block, New Delhi 110001
2. The Principal Commissioner of Income Tax, 1st Floor, SVR Plaza, D.No.40-6-15, Revenue Colony, Siddhartha Public School Road, Moghalrajapuram, Vijayawada-520010
3. The Income Tax Officer, Ward-2(1), Rang-II, C.R. Buildings, M.G. Road, Vijayawada--520002. N.T.R. District.

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 pf Mandamus declaring the Notice No. ITBA /AST /F /148A (SCN) /2022-23 / 1050454716 (1) dated 06.03.2023 under Section 148A (b) of the Income Tax Act, 1961 and the consequent order under Section 148A(d) of the Income Tax Act bearing ITBA /AST/F/148A/2022-23/1051571226(1) dated 29.03.2023 and the consequent Impugned NotiCe bearing DIN and Notice No. ITBA /AST/S/148 1/2022-23/1051586331(1) dated 29-03-2023 under Section 148 of the Income Tax Act passed by the 3rd Respondent for the F.Y. 2018-19 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.

<u>IA NO: 1 OF 2023</u>

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 the operation of the Notice No.ITBA/AST/F/148A(SCN)/2022- 23/1050454716(1) dated 06.03.2023 under

Section 148A (b) of the Income Tax Act, 1961 and the consequent order under Section 148A(d) of the Income Tax Act bearing ITBA/AST/F/148A/2022-23 1051571226(1) dated 29.03.2023 and the consequent Impugned Notice bearing DIN and Notice No. ITBA/AST/S/148 1/2022-23/1051586331(1) dated 29-03-2023 under Section 148 of the Income Tax Act passed by the 3rd Respondent, pending disposal of WP 8494 of 2023, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and upon hearing the arguments of SRI.CHALLA GUNARANJAN Advocate for the Petitioner, Sri.N.Harinath, Deputy Solicitor General, for Respondent No.1 and of Ms.M.Kiranmayee, learned Standing Counsel for Respondent Nos.2 & 3 the Court made the following.

ORDER:

Learned Standing Counsel for Income Tax seeks time to get instructions.

On her specific request, list on 26.04.2023.

In view of the issues raised, particularly, the fact that the petitioner was supposed to give reply on 13.03.2023, to the notice but, the said notice was served on 20.03.2023, there shall be an interim suspension till then.

Sd/- K. KASIRAO ACHARI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Secretary (Revenue), Ministry of Finance, Department of Revenue, Union of India, North Block, New Delhi 110001
2. The Principal Commissioner of Income Tax, 1st Floor, SVR Plaza, D.No.40-6-15, Revenue Colony, Siddhartha Public School Road, Moghalrajapuram, Vijayawada-520010
3. The Income Tax Officer, Ward-2(1), Rang-II, C.R. Buildings, M.G. Road, Vijayawada--520002. N.T.R. District. (1 to 3 by RPAD)
4. One CC to SRI.CHALLA GUNARANJAN Advocate [OPUC]
5. One CC to Sri.N.Harinath, Deputy Solicitor General, [OPUC]
6. One CC to Ms.M.Kiranmayee, Standing Counsel (OPUC)
7. Two spare copies

SRL

HIGH COURT

DVSSJ & SVJ

DATED:11/04/2023

NOTE: LIST ON 26.04.2023

ORDER

WP.No.8494 of 2023

INTERIM SUSPENSION