

The Kinthail Primary Agricultural Co-operative Society Ltd., Visakhapatnam v. The Income Tax Officer, Ward 1, Anakapalle & Ors.

W.P. No. 181 of 2026

W.P. No. 181 of 2026 (AP HC, decided 06.01.2026) | 2026-01-06

Section 148A(d) order dated 02.04.2022, section 148 notice dated 04.04.2022, and consequential reassessment order dated 12.03.2024 for AY 2018-19 set aside as lacking jurisdiction because they were issued by the Jurisdictional Assessing Officer outside the faceless mechanism mandated by section 151A (following Smt. Parameela Pasumarthi v. DCIT, W.P. No. 14681 of 2023).

Income-tax Act, 1961: sections 144B, 147, 148, 148A(d) and 151A | E-Assessment of Income Escaping Assessment Scheme, 2022 (Notification dated 29.03.2022)

High Court of Andhra Pradesh | 2-judge bench (Division Bench) | Battu Devanand, J. | A. Hari Haranadha Sarma, J.

Assessment years: 2018-19

Decided on 06.01.2026 (file prefix 20260105); check subsequent Amending Act No. 4 of 2026 on section 151A

Pages 1, 5, and 6 record the decision date as 06.01.2026. Note also the subsequent retrospective legislative amendment (Act No. 4 of 2026) and Supreme Court remand order dated 10.04.2026 on JAO competence under section 151A.

01 FACTS OF THE CASE

The Kinthail Primary Agricultural Co-operative Society Ltd. filed W.P. No. 181 of 2026 challenging the order dated 02.04.2022 passed under section 148A(d), the notice dated 04.04.2022 issued under section 148 calling for a return of income for AY 2018-19, and the consequential reassessment order dated 12.03.2024 passed by the Income Tax Officer, Ward 1, Anakapalle on the ground that the Jurisdictional Assessing Officer (JAO) lacked jurisdiction after notification of the E-Assessment of Income Escaping Assessment Scheme, 2022 on 29.03.2022 under section 151A.

Source: [Pages 1-3 of 7 \(Header and Paragraph 1\) \(20260105 APHC010715322025.pdf\)](#)

02 DISCUSSION BY THE HON'BLE COURT

The Division Bench noted that the issue was squarely covered by the Andhra Pradesh High Court's earlier common order dated 28.10.2025 in Smt. Parameela Pasumarthi v. The Deputy Commissioner of Income Tax Circle-II, Vijayawada & Anr. (W.P. No. 14681 of 2023 and batch), which held that notices and orders issued by the Jurisdictional Assessing Officer outside the faceless mechanism provided under section 144B read with section 151A and the E-Assessment of Income Escaping Assessment Scheme, 2022 dated 29.03.2022 are without jurisdiction, bad, and illegal.

Source: [Page 4 of 7 \(Paragraphs 4-5\) \(20260105_APHC010715322025.pdf\)](#)

03 JUDICIAL DECISION

Following the order dated 28.10.2025 in W.P. No. 14681 of 2023 and batch, the Andhra Pradesh High Court allowed W.P. No. 181 of 2026 and directed the Registry to append a copy of the order in W.P. No. 14681 of 2023 to this order.

Source: [Pages 4-5 of 7 \(Paragraphs 5-7\) \(20260105_APHC010715322025.pdf\)](#)

04 OUTCOME / IN WHOSE FAVOUR

In favour of the assessee (The Kinthail Primary Agricultural Co-operative Society Ltd.); writ petition allowed in terms of W.P. No. 14681 of 2023.

Source: [Pages 4-5 of 7 \(Paragraph 5\) \(20260105_APHC010715322025.pdf\)](#)

05 AKHB REVIEW POINT

AKHB analysis: While this January 2026 Andhra Pradesh High Court decision followed Smt. Parameela Pasumarthi (W.P. No. 14681 of 2023) to quash JAO-issued section 148A(d)/148 notices, practitioners should read it alongside the subsequent Supreme Court batch order dated 10.04.2026 (ITO v. Tej Pratap Singh, Diary No. 2196/2026) and Amending Act No. 4 of 2026 discussed in PCIT v. Ram Narayan Sah (I.A.(Civil)/1844/2026, Gauhati HC, decided 17.06.2026).

Source: [Full judgment PDF \(7 pp.\)](#)

SOURCE & VERIFICATION

[Original judgment PDF \(20260105_APHC010715322025.pdf\)](#)

Reviewed from the complete 7-page official High Court judgment PDF (20260105_APHC010715322025.pdf, SHA-256: 6ec8ffd9dd6825e1729a97961d50bd3eda6f2d797e8a97925c152219a4074535).

Supplied source-reviewed note retained; original bytes and identity validation checked in this release. Substantive re-review is not claimed for this record.

Open cited source rendition

Primary source verified page-by-page (7 physical pages, 154,883 bytes, SHA-256: 6ec8ffd9dd6825e1729a97961d50bd3eda6f2d797e8a97925c152219a4074535). Cloud Google Drive File ID: 1qddmJQsACSm85ybfk Jr5a4SGz_4ltBFy (https://drive.google.com/file/d/1qddmJQsACSm85ybfk Jr5a4SGz_4ltBFy/view).

STATUTORY SCOPE

Refers to the Income-tax Act, 1961 and allied statutory rules/circulars as applicable to the relevant assessment years.

LATER TREATMENT

Source checked 2026-10-18. No subsequent Supreme Court reversal or stay is recorded in the source judgment text.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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