# 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

## PACS writ allowed by applying the cited common faceless-reassessment decision.

Income-tax Act,1961: sections 148, 148A(d), 151A

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

Assessment years: 2018-19

### 01 FACTS OF THE CASE

Kinthail Primary Agricultural Co-operative Society challenged the section 148A(d) order dated 2 April 2022, notice dated 4 April 2022 and assessment dated 12 March 2024 for AY 2018-19 in WP 181/2026.

Source: PDF p.3, prayer

## 02 DISCUSSION BY THE HON'BLE COURT

The Court treated the dispute as covered by Parameela Pasumarthi, WP 14681/2023 and batch, decided 28 October 2025. It quoted the lead decision's conclusion concerning the faceless scheme under section 151A dated 29 March 2022 and the jurisdictional AO's lack of authority in that setting.

Source: PDF p.4, paras 4–5

## 03 JUDICIAL DECISION

The writ was allowed in terms of the cited common judgment. The Registry was directed to append that judgment.

Source: PDF pp.4–5, paras 5–6

## 04 OUTCOME / IN WHOSE FAVOUR

Petitioner succeeded on the covered reassessment-jurisdiction issue; no section 80P entitlement was decided in this short order.

Source: PDF p.4, paras 4–5

## 05 EXPERT COMMENTS

AKHB Expert Comments — editorial analysis, distinct from the Court's findings.

The operative reasoning comes from the identified lead decision: The Court applied an earlier common judgment rather than conducting a fresh detailed statutory analysis. The practical task is to match the challenged orders and jurisdictional setting to that lead authority. The seven-page supplied PDF contains the short order and cover/blank pages, not the separate lead judgment directed to be appended. (PDF pp.4–7)

The society's substantive deduction was not the issue decided: The petitioner's PACS status does not turn this into a ruling granting section 80P relief. The quoted reasoning concerns the issuing authority and faceless reassessment scheme. Questions about income, deduction eligibility and computation cannot be treated as answered merely because the writ succeeded. (PDF pp.3–4)

Use the order with its historical limits: The result records the Court's application of its lead judgment on 6 January 2026. It does not independently establish the later appellate or legislative treatment of that jurisdictional proposition. Before present use, the complete lead judgment and subsequent treatment require verification; this note preserves the relief actually ordered. (PDF pp.4–5)

Source: PDF pp.4–7

## SOURCE & VERIFICATION

Original judgment PDF (20260105_APHC010715322025.pdf)

Complete 7-page original read and every page visually reviewed; source bytes verified. Commentary is editorial analysis of this order, not current-law clearance.

Full original and all five note panels re-reviewed on 21 October 2026; unsupported supplied assertions removed.

Open cited source rendition

Complete original source and all five note panels checked; original docket identities preserved.

## STATUTORY SCOPE

Only provisions expressly stated in this order are indexed. Subsequent treatment and current law have not been independently verified.

## LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current judicial treatment have not been independently verified.

### 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.

### PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment or a substitute for the full order. Applicability depends on facts, assessment year, statutory version and jurisdiction. Subsequent treatment is unverified unless identified sources are expressly stated. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.