

Gummadi Venkateswarlu v. The Commissioner of Income Tax (Appeals) and Others

W.P. No. 23706 of 2026

W.P. No. 23706 of 2026 (AP HC, decided 20.08.2026) | 2026-08-20

Recovery demand notice dated 10.08.2026 and Second Schedule Rule 83 summons dated 11.08.2026 for AYs 1992-93 to 1995-96 stayed where the assessee's first appeals against the assessment orders dated 30.03.1998 had remained pending before the CIT(A) since 1998; CIT(A) directed to dispose of the appeals within 4 months.

Income-tax Act, 1961: sections 143(3), 147, 220, 222, 250 and Rule 83 of the Second Schedule | Constitution of India: Article 226

High Court of Andhra Pradesh | 2-judge bench (Division Bench) | Ninala Jayasurya, J. | T.C.D. Sekhar, J.

Assessment years: 1992-93, 1993-94, 1994-95, 1995-96

Decided on 20.08.2026 (file prefix 20260819)

Pages 1, 3, and 4 of the official judgment record the decision date as '20th August 2026' / '20.08.2026', whereas the PDF filename carries the prefix 20260819.

01 FACTS OF THE CASE

Gummadi Venkateswarlu filed W.P. No. 23706 of 2026 challenging a Demand Notice dated 10.08.2026 and a summons dated 11.08.2026 issued under Rule 83 of the Second Schedule to the Income-tax Act, 1961 requiring him to appear in connection with recovery proceedings for AYs 1992-93 to 1995-96. The petitioner pointed out that his statutory first appeals against the underlying reassessment order dated 30.03.1998 passed under section 143(3) read with section 147 had been pending adjudication before the CIT(A) (1st respondent) since 1998 — a period of 28 years.

Source: [Page 2 of 4 \(Paragraphs 1-2\) \(20260819 APHC010436692026.pdf\)](#)

02 DISCUSSION BY THE HON'BLE COURT

On instructions, Senior Standing Counsel for the Department confirmed that the petitioner's appeals against the order dated 30.03.1998 were indeed still pending before the 1st respondent and stated that they would be disposed of if sufficient time were granted. The Division Bench held that the ends of justice required directing the 1st respondent to dispose of the long-pending appeals within a fixed time limit while staying all coercive recovery proceedings in the meantime.

Source: [Pages 2-3 of 4 \(Paragraphs 3-4\) \(20260819 APHCo10436692026.pdf\)](#)

03 JUDICIAL DECISION

The Andhra Pradesh High Court disposed of W.P. No. 23706 of 2026 by directing the 1st respondent (CIT(A)) to dispose of the petitioner's pending appeals within four months in accordance with law, and stayed all coercive recovery proceedings including the demand notice dated 10.08.2026 and summons dated 11.08.2026 until the disposal of the appeals.

Source: [Page 3 of 4 \(Paragraph 5\) \(20260819 APHCo10436692026.pdf\)](#)

04 OUTCOME / IN WHOSE FAVOUR

In favour of the assessee (Gummadi Venkateswarlu); CIT(A) directed to decide 1998 appeals within 4 months and recovery demand/Rule 83 summons stayed.

Source: [Page 3 of 4 \(Paragraph 5\) \(20260819 APHCo10436692026.pdf\)](#)

05 AKHB REVIEW POINT

AKHB analysis: The Tax Recovery Officer cannot enforce coercive recovery or Second Schedule Rule 83 summonses for legacy assessment years (here, AYs 1992-93 to 1995-96) while the taxpayer's statutory first appeals against the 1998 assessment order remain undecided by the CIT(A).

Source: [Full judgment PDF \(4 pp.\)](#)

SOURCE & VERIFICATION

[Original judgment PDF \(20260819_APHCo10436692026.pdf\)](#)

Reviewed from the complete 4-page official High Court judgment PDF (20260819_APHCo10436692026.pdf, SHA-256: fo34af3a628c9df138920185edbd3dc2d347bd2848f29b4e7472bb12d98dfe17).

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 (4 physical pages, 311,879 bytes, SHA-256: fo34af3a628c9df138920185edbd3dc2d347bd2848f29b4e7472bb12d98dfe17). Cloud Google Drive File ID: 1s-_t2Wy2M9wac7P1quINSKhX8yZC8UnG (https://drive.google.com/file/d/1s-_t2Wy2M9wac7P1quINSKhX8yZC8UnG/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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