

Satya Narayanamurthy Kaki v. The National Faceless Assessment Centre, New Delhi & Ors. (and 6 connected Writ Petitions)

W.P. Nos. 8274, 11241, 13324, 16130 & 23385 of 2024 and W.P. Nos. 185 & 3527 of 2026

W.P. Nos. 8274, 11241, 13324, 16130 & 23385 of 2024 and W.P. Nos. 185 & 3527 of 2026 (AP HC, decided 16.09.2026)
| 2026-09-16

Batch of 7 writ petitions challenging reassessment notices and orders for AY 2015-16 initiated after 01.04.2021 allowed and impugned orders set aside following Union of India v. Rajeev Bansal (para 19(f)), Deepak Steel & Power Ltd., and ACIT v. Nehal Ashit Shah.

Income-tax Act, 1961: sections 147, 148, 148A and 149 | Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 (TOLA)

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

Assessment years: 2015-16

Header/docket dated 16.09.2026; internal signature line on page 3 prints 29.07.2026

Page 1 ('Wednesday, the 16th day of September 2026') and page 4 ('Dt: 16.09.2026') record the formal order date as 16.09.2026, while page 3 prints 'Date: 29.07.2026' below the judges' signature blocks.

01 FACTS OF THE CASE

Seven connected writ petitions (W.P. Nos. 8274, 11241, 13324, 16130, and 23385 of 2024 and W.P. Nos. 185 and 3527 of 2026, with Satya Narayanamurthy Kaki v. NFAC & Ors. as the lead petition) challenged reassessment notices and consequential assessment orders for AY 2015-16 initiated pursuant to notices issued on or after 01.04.2021.

Source: [Pages 1-2 of 4 \(Header and Paragraphs 1-2\) \(20260915_APHCo10319992024.pdf\)](#)

02 DISCUSSION BY THE HON'BLE COURT

Relying on the Supreme Court decisions in *Union of India v. Rajeev Bansal*, (2024) 469 ITR 46 (SC) (paragraph 19(f)), *Deepak Steel and Power Ltd. v. CBDT*, (2025) 476 ITR 369 (SC), and *Assistant Commissioner of Income Tax Circle 19(1) v. Nehal Ashit Shah*, 2025 SCC OnLine SC 1755 (as well as Supreme Court order dated 04.05.2026 in SLP(C) No. 2055 of 2025), and recording the fair statement of Junior Standing Counsel for the Department that the issue stood covered by those Supreme Court rulings, the Division Bench held that because the reassessment proceedings for AY 2015-16 were initiated pursuant to notices issued after 01.04.2021, the impugned orders were unsustainable in law.

Source: [Pages 2-3 of 4 \(Paragraphs 2-5\) \(20260915 APHC010319992024.pdf\)](#)

03 JUDICIAL DECISION

The Andhra Pradesh High Court allowed all seven writ petitions and set aside the impugned orders for AY 2015-16.

Source: [Page 3 of 4 \(Paragraph 6\) \(20260915 APHC010319992024.pdf\)](#)

04 OUTCOME / IN WHOSE FAVOUR

In favour of the assessee across all 7 writ petitions; impugned reassessment orders for AY 2015-16 set aside.

Source: [Page 3 of 4 \(Paragraph 6\) \(20260915 APHC010319992024.pdf\)](#)

05 AKHB REVIEW POINT

AKHB analysis: Cites the three-case Supreme Court trilogy on AY 2015-16 TOLA invalidity — Rajeev Bansal ((2024) 469 ITR 46 (SC)), Deepak Steel & Power Ltd. ((2025) 476 ITR 369 (SC)), and ACIT v. Nehal Ashit Shah (2025 SCC OnLine SC 1755) — confirming that any post-01.04.2021 reassessment initiation for AY 2015-16 must be struck down outright.

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

SOURCE & VERIFICATION

[Original judgment PDF \(20260915_APHC010319992024.pdf\)](#)

Reviewed from the complete 4-page official High Court judgment PDF (20260915_APHC010319992024.pdf, SHA-256: 9c98bf3837a1e9b712977f94fce3a4b2cea564b9b9f86042b805ab807f260ceb).

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, 573,083 bytes, SHA-256: 9c98bf3837a1e9b712977f94fce3a4b2cea564b9b9f86042b805ab807f260ceb). Cloud Google Drive File ID: 1GoUvUEVb9OX8oBiSqXNIywWCfQgvfLgW (<https://drive.google.com/file/d/1GoUvUEVb9OX8oBiSqXNIywWCfQgvfLgW/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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