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.8274/2024 and six connected writ petitions; caption and cover dated 16.09.2026 (signature-page conflict noted) | 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.

Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020

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

Assessment years: 2015-16

Conflicting dates in the original

The caption and cover print 16.09.2026; the signature page prints 29.07.2026. Paragraph 2 also prints 2015-15 once, while paragraphs 1, 4 and 5 identify AY 2015-16. The discrepancies are preserved; no corrected or certified order has been verified.

01 FACTS OF THE CASE

Seven listed writ petitions challenged orders concerning AY 2015–16. The Court recorded that the assessment proceedings followed notices issued after 1 April 2021. The caption identifies Satya Narayanamurthy Kaki in the lead W.P.8274/2024; it also lists W.P.11241, 13324, 16130 and 23385/2024 and W.P.185 and 3527/2026. Individual notice dates and the other petitioners' identities are not set out in the supplied order.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The petitioners relied on Rajeev Bansal, Deepak Steel and Power, Nehal Ashit Shah and the Supreme Court order dated 4 May 2026 in SLP(C)2055/2025. Departmental counsel, on instructions, accepted that the matter was covered. Paragraph 4 quotes the Supreme Court's observation concerning AY 2015–16 and the departmental concession recorded in paragraph 19(f) of Rajeev Bansal. Applying that admitted factual and legal position, the High Court held the impugned orders unsustainable.

Source: PDF p.2

03 JUDICIAL DECISION

All seven writ petitions were allowed and the impugned orders set aside. No costs were awarded; pending miscellaneous applications were closed.

Source: PDF p.3

04 OUTCOME / IN WHOSE FAVOUR

Relief to the petitioners on the recorded AY 2015–16 reassessment issue. The order does not decide underlying taxable income or set out a separate factual determination for each petitioner.

Source: PDF p.3

05 EXPERT COMMENTS

Identify the facts that made the precedent applicable — Relief rests on AY 2015–16, post-1 April 2021 notices and Revenue's acceptance of coverage. Compare the assessment year, notice chronology and applicable regime before relying on this order; the date of initiation alone does not establish a matching case.

Keep the quotation within its setting — The quoted Supreme Court passage concerns the departmental concession in Rajeev Bansal and the stated TOLA setting. This short order neither reproduces the full precedent nor decides every later statutory scenario. A universal invalidity rule would exceed its reasoning.

Retain the seven proceedings separately — Seven petitions share a disposal but remain separate proceedings. Match consequential action to the relevant writ and impugned order. Only the lead petitioner is named in this caption; the other identities and individual notice dates require further records.

Resolve the printed date conflict before deadline reliance — The caption and cover say 16 September; the signature page says 29 July. Neither editorial preference nor filename resolves this conflict. Obtain an authenticated order before deadline reliance; the existing URL and caption date remain accompanied by the warning.

Source: PDF p.2

SOURCE & VERIFICATION

Supplied original common order, caption CNR APHC010160612024

Four-page common order covering seven listed writ petitions. Caption and cover date: 16 September 2026; signature-page date: 29 July 2026. The conflict is unresolved.

Complete original text and all four source pages reviewed; source hash and identity checked. AI-assisted substantive review.

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

The order applies the cited Supreme Court decisions in the recorded TOLA setting; it does not independently analyse individual Income-tax Act section texts.

LATER TREATMENT

Source checked 2026-10-21. Subsequent judicial treatment has 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.

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