

Andhra Pradesh reassessment writ batch

WRIT PETITION Nos: 14681/2023

Andhra Pradesh High Court | Source extract brief | 13 source pages

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01 FACTS OF THE CASE

This brief does not reproduce a factual narrative. Read the complete order for the parties, procedural background and disputed issues.

02 DISCUSSION BY THE HON'BLE COURT

"we hold that the impugned notices and orders which have been issued by the Jurisdictional Assessing Officer, or outside the faceless mechanism as provided under the provisions of Section 144 (b) read with Section 151 A and the "E-Assessment Scheme of Income E scaping Assessment Scheme, 2022" notified by the Government of India on 29.03.2022 under Section 151 A, is bad and illegal. It" (source PDF page 11)

03 JUDICIAL DECISION

"Accordingly, these Writ Petitions are allowed. (i) Consequently, the impugned notices/orders issued under Section s 148-A(b), 148-A(d) and 148 of the Income Tax Act, 1961 , in all these Writ Petitions, are hereby set-aside. (ii) The consequential orders, if any, shall stand set-aside. 9. There shall be no order as to costs. As a sequel, miscellaneous petitions pending, if any, shall stand closed. _____ JUSTICE BATTU DEVANAND
_____ JUSTICE A.HARI HARANADHA SARMA Note: - Registry to issue C.C. ..." (source PDF page 12)

04 OUTCOME — IN FAVOUR OF

The quoted result identifies the disposition of the appeals, rather than a universal ruling for all taxpayers. A merits or party-specific outcome is not independently certified in this source extract brief; verify every ground in the complete order.

05 AKHB REVIEW POINT

Read the numbered grounds and operative reasoning together. Match the statutory provision, assessment year, jurisdiction and material facts before relying on this order; check later appeals, stays and amendments.

SOURCE & VERIFICATION

[Read the supplied court / tribunal copy \(PDF\)](#)

Page references refer to the supplied PDF, not an official reporter. Authenticity and subsequent case history require separate verification.

AI DISCLOSURE

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