

APHC010436692026



**IN THE HIGH COURT OF ANDHRA
PRADESH
AT AMARAVATI**

**Bench Sr.No:-
66
[3543]**

WRIT PETITION NO: 23706 of 2026

Gummadi Venkateswarlu,

...Petitioner

Vs.

The Commissioner Of Income Tax Appeals and Others ...Respondent(s)

**CORAM : SRI JUSTICE NINALA JAYASURYA
SRI JUSTICE T.C.D.SEKHAR**

DATE : 20th August 2026

Present :

Advocate for Petitioner:

MS EXCELLENTIA LEGAL

Advocate for Respondent:

HON'BLE SRI JUSTICE NINALA JAYASURYA

AND

HON'BLE SRI JUSTICE T.C.D. SEKHAR

WP No.23706 OF 2026

ORDER:- *(Per Hon'ble Sri Justice T.C.D. Sekhar)*

1. The present writ petition is filed questioning the Demand Notice dt.10.08.2026 and summons dt.11.08.2026, issued under Rule 83 of II Schedule of Income Tax Act, 1961 directing the petitioner to appear before 2nd respondent in connection with recovery proceedings for the Assessment years 1992-93 to 1995-96. Incidentally, the petitioner also sought a direction to dispose of the appeals preferred by him, which is pending adjudication before the 1st respondent since 1998.

2. Though, various grounds are raised in the present writ petition, during the course of hearing, Learned Senior Counsel Mr.P.Girish Kumar appearing on behalf of the petitioner requests this Court to direct the 1st respondent to dispose of the appeals preferred by him, questioning the order dt.30.03.1998 passed under Section 143 (3) r/w. Section 147 of Income Tax Act, 1961.

3. Sri Y.N.Vivekananda, learned Senior Standing Counsel appearing for the department would submit on instructions that the appeals preferred by the petitioner are pending adjudication before the

1st respondent and he would further submit that, if sufficient time is granted by this Court, the same would be disposed of.

4. Having considered the submissions made by both the counsel, this Court deems it appropriate that the ends of justice would be met, if the 1st respondent is directed to dispose of the appeals preferred by the petitioner by stipulating time limit.

5. Accordingly, the present writ petition is disposed of, directing the 1st respondent to dispose of the appeals preferred by the petitioner, within a period of four (04) months from today in accordance with law. Till such time, no coercive action shall be initiated against the petitioner. All proceedings including the demand notice and summons issued in the matter shall remain stayed till the disposal of the appeals.

There shall be no order as to costs. As a sequel, pending applications, if any shall stand closed.

JUSTICE NINALA JAYASURYA

JUSTICE T.C.D. SEKHAR

20.08.2026
DR

23

HON'BLE SRI JUSTICE NINALA JAYASURYA
AND
THE HONOURABLE SRI JUSTICE T.C.D. SEKHAR

WP No.23706 of 2026
Date 20.08.2026

U
DR