

APHC010160612024



**IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI
(Special Original Jurisdiction)**

WEDNESDAY, THE 16th DAY OF SEPTEMBER 2026

PRESENT

THE HON'BLE SRI JUSTICE NINALA JAYASURYA

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

**WRIT PETITION Nos: 8274, 11241, 13324, 16130, 23385 OF 2024 and
W.P.Nos.185 and 3527 of 2026**

W.P.No.8274 of 2024

Between:

Satya Narayanamurthy Kaki, S/o.Prasad Rao, Aged about 36 years,
R/o. Cooperative Bank Road, Kamavarapukota, West Godavari District,
Andhra Pradesh 534449.

...Petitioner

AND

1. The National Faceless Assessment Center, Income-tax Department, New Delhi, India.
2. Income Tax Officer, Ward I, Eluru, Andhra Pradesh.
3. The Assessment Unit, Income Tax Department, Ministry of Finance, Government of India.

...Respondents

Counsel for the Petitioner : Mr.M NAGA DEEPAK

Counsel for the Respondents : Mr.ANUP KOUSHIK KARAVADI

Mr.Y N VIVEKANANDA

The Court made the following common order: (Per NJS, J)

Challenge in the present batch of writ petitions is to the orders pertaining to the Assessment Order 2015-16, on various grounds. In view of the same, the writ petitions are disposed of by this common order.

2. Learned counsel appearing for the respective petitioners made submissions by relying on the decisions of Hon'ble Supreme Court, in **Union of India and Others v. Rajeev Bansal**¹, **Deepak Steel and Power Ltd., v. Central Board of Direct Taxes and Others**², as also **Assistant Commissioner of Income Tax Circle 19 (1) v. Nehal Ashit Shah**³. They contend that the impugned proceedings in respect of the Assessment Year 2015-15 are not sustainable in the light of the decisions cited supra. It is their contention that in terms of the decision of the Hon'ble Supreme Court in **Rajeev Bansal**, the notices issued for the Assessment Year 2015-16 on or after 01.04.2021 and the action taken thereon is not valid in Law, in the light of the period prescribed under the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020. Referring to Order dated 04.05.2026 in S.L.P. (Civil) No.2055 of 2025, they further submit that the said aspect is reiterated by the Hon'ble Supreme Court.

3. Mr.B.Vamsi Krishna, learned Junior Standing Counsel for the Income Tax Department, on instructions submits that the matter is covered by the decisions of the Hon'ble Supreme Court.

¹ (2024) 469 ITR 46 (SC)

² (2025) 476 ITR 369 (SC)

³ 2025 SCC OnLine SC 1755

4. In the present case, it is not in dispute that the impugned proceedings are pertaining to the Assessment Year 2015-16. In the latest decision referred to supra, the Hon'ble Supreme Court *inter alia* observed as follows:

"5. There is no quarrel that if the instant cases are found to pertain to Assessment Year 2015-16, then the impugned notices are liable to be struck down outrightly in terms of the concession on behalf of the Department recorded in paragraph 19 (f) of **Rajeev Bansal** (supra) and reiterated before us by the learned Additional Solicitor General of India."

5. As the Assessment Proceedings in respect of the Assessment Year 2015-16 were initiated pursuant to notices issued after 01.04.2021, the impugned orders are not sustainable.

6. In the light of the undisputed legal and factual position, the writ petitions are allowed and the impugned orders are set aside. No costs.

As a sequel, all the pending miscellaneous applications, if any, shall stand closed.

JUSTICE NINALA JAYASURYA

JUSTICE T.C.D.SEKHAR

Date: 29.07.2026
BLV

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

WRIT PETITION Nos: 8274, 11241, 13324, 16130, 23385 OF 2024 and
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Dt: 16.09.2026

BLV