Allah does not look at a man who approaches a man or a woman anally

Ibn ‘Abbās (may Allah be pleased with him and his father) reported: The Messenger of Allah (may Allah's peace and blessings be upon him) said: "Allah does not look at a man who approaches a man or a woman anally."

[Authentic] [Narrated by At-Tirmidhi and An-Nasā’i in Al-Kubra]

The Prophet (may Allah's peace and blessings be upon him) clarified the severe consequences for the man who approaches a man or a woman anally, as Allah will not look with mercy upon him, and he pointed out that it is one of the major sins.

http://www.sunnah.global/hadeeth/en/show/58091