

**WRIT PETITION NO: 4847 of 2022**

M/s. Pydah Educational Academy,

...Petitioner

Vs.

Assistant Commissioner (ST) and others

...Respondent(s)

**CORAM: HON'BLE MRS JUSTICE LISA GILL
HON'BLE MR JUSTICE NINALA JAYASURYA****DATE : 22nd APRIL, 2026**

Present: Mr. K. Raghava Charyulu, Advocate assisted with
Ms. Padmaja Gadiraju, Advocate for Petitioner.
Mr. U. Krishna Rao, Government Pleader for Respondent
Nos.1 to 4.

LISA GILL, J.

1. Prayer in this writ petition reads as under:

Issue a Writ of Certiorari or any other appropriate writ or order or direction quashing the impugned order of 1st respondent in Rc.No.226/1996, A4, dated 20.10.2021 as illegal, arbitrary without jurisdiction and unsustainable on merits and consequently declare the sale transaction effected by 3rd respondent to the petitioner, vide Sale Deed No.2195 of 2021, dated 30.03.2021 before Sub-Registrar Office, Vizianagaram as valid and legal transaction and not hit by the provisions of Section 27(1) of APVAT Act, 2005.

2. Learned counsel for petitioner reiterates his earlier contention that the debts stand extinguished and that the matter is covered in favour of petitioner, particularly in view of decision dated 09.05.2025 passed by a Coordinate Bench of this Court in Review I.A. No.1 of 2023 in/and W.P. No.22983 of 2022.

3. It is pointed out by learned counsel for petitioner that the entire claim of State was decided in proceedings before learned NCLT Bench, Amaravati. As per the resolution plan, which was duly approved by NCLT Bench, Amaravati on 01.09.2022, a sum of Rs.78,04,413/- was awarded as full and final settlement of the claim of Rs.78,04,41,261/-. In this context, in Review I.A. No.1 of 2023 in/and W.P. No.22983 of 2022, it was specifically held that, there being no challenge to the approval of resolution plan, claims of State stood extinguished and that State, thereafter, cannot seek to recover such extinguished claims by initiating or continuing coercive processes against property of the Company, which was subjected to Insolvency Resolution Process. It was further observed that petitioner was one step removed, being a purchaser of the property of such a company.

4. Admittedly, controversy involved in the present Writ Petition is identical; between the same parties and has been settled by same Resolution Plan dated 01.09.2022, which was subject matter of Writ Petition No.22983 of 2022.

5. Learned counsel for respondents, on specific instructions, submits that the controversy is indeed identical and stands decided in favour of petitioner vide decision dated 09.05.2025 referred to above.

6. Keeping in view facts and circumstances as above, Writ Petition is allowed, accordingly, in the same terms as in W.P.No.22983 of 2022. No costs. Pending application(s), if any, stand(s) disposed of, accordingly.

(LISA GILL)
JUDGE

(NINALA JAYASURYA)
JUDGE

Date: 22.04.2026
MS

HON'BLE MRS JUSTICE LISA GILL
HON'BLE MR JUSTICE NINALA JAYASURYA

Writ Petition No.4847 of 2022

Date: 22.04.2026

MS