



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

[3559]

WEDNESDAY, THE FIFTH DAY OF NOVEMBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE SUBHENDU SAMANTA

WRIT PETITION NO: 8432/2008

Between:

1.M/S. SUDALAGUNTA SUGARS LTD.,, 209, TP AREA, TIRUPATI,
CHITTOOR DISTRICT, REP. BY ITS CHAIRMAN AND MANAGING
DIRECTOR, MR.S. JAYARAM CHOWDARY

...PETITIONER

AND

1.THE COMMERCIAL TAX OFFICER, TIRUPATI-I, CIRCLE, TIRUPATHI,
CHITTOOR DISTRICT.

2.THE DY COMMISSIONER CT, CHITTOOR DIVISION, CHITTOOR
DISTRICT.

...RESPONDENT(S):

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate writ, order or direction more particularly one in the nature of writ of mandamus declaring the action of the 2nd respondent in passing the impugned revision order dated 03.03.2008 for the assessment year 2000-2001 levying tax on the turnover of money advanced by the petitioner to the prospective sugar cane growers for purchase of Sugar Cane Seedlings treating it as taxable turnover though sale of Suga Cane Seedlings are exempt in view of G.O.Ms.No.562 Revenue, dated 21.04.1982 as amended by G.O.Ms.No.719 Revenue, dated 19.11.2001 and also in the light of G.O.Ms.No.604, Revenue dated 09.04.1981 without considering the

request to defer the proceedings in view of the pendency of TRC No.12 of 2006 where identical issues and questions of law are the subject matter as illegal, arbitrary, without authority of law and jurisdiction and set aside the same and pass

IA NO: 1 OF 2008(WVMP 2205 OF 2008)

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to vacate the interim stay dt. 17-4-2008 granted in WPMP No. 11148/2008 in WP No. 8432/2008 and pass

IA NO: 2 OF 2008(WPMP 11148 OF 2008)

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to grant stay all further proceedings in pursuance to the impugned revision order passed by the 2nd respondent dated 03.03.2008 and the consequential order passed by the 1st respondent dated 15.03.2008; pending disposal of the writ petition and pass

Counsel for the Petitioner:

1. BHASKAR REDDY VEMIREDDY

Counsel for the Respondent(S):

1. SURIBABU S(SPL SC FOR CT AP)
2. GP FOR COMMERCIAL TAX (TG)

IN TAX REVISION CASE NO: 12/2006

Between:

1. M/S SUDALAGUNTA SUGARS LIMITED, TIRUPATHI., REP. BY ITS GENERAL MANAGER, SRI C.KRISHNA MOHAN GENERAL MANAGER, M/S SUDALAGUNTA SUGARS LIMITED, ADMN.OFFICE 209, T.P.AREA

...PETITIONER

AND

1. STATE OF AP, State of Andhra Pradesh.

...RESPONDENT

Counsel for the Petitioner:

1. BHASKAR REDDY VEMIREDDY

Counsel for the Respondent:

1.

The Court made the following common order:

(Per Sri Justice R.Raghunandan Rao)

The petitioner herein had moved W.P.No.84321 of 2008, challenging the revisional order, dated 03.03.2008, for the assessment year 2000-2001 levying tax on the turnover relating to the amounts advanced by the petitioner to the prospective sugar cane growers for purchase of sugar cane seedlings. The same issue was also raised by the petitioner in TREVC No.12 of 2006, pending before this Court.

2. Sri Sk.Jilani Basha, learned counsel appearing for the petitioner, has placed before this Court an order of the NCLT, Amaravathi Bench at Mangalagiri, dated 20.09.2024. In this order, the Amaravathi Bench of NCLT had admitted CP(IB)/130/9/AME/2022 filed by M/s Southern Power Distribution Company of A.P. Limited against the petitioner's company. By virtue of this order, the Corporate Insolvency Resolution process has been initiated in the case of the petitioner.

3. In view of the said orders, the claims of the State would also have to be placed before the NCLT and would have to be dealt within the resolution plan, if any, proposed for the revival of this company.

4. In the circumstances, nothing further would survive in these two cases and they are closed. Liberty be given to the petitioner to revive them in the event of petitioner being revived or if such a need arises.

5. Needless to say, any claim that may be made by the State, by virtue of the impugned proceedings, would have to be placed before the appropriate Resolution Professional or before the NCLT itself and such liberty is given.

6. Accordingly the W.P.No.8432 of 2008 and TREVC.No.12 of 2016 are closed. There shall be no order as to costs.

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

R. RAGHUNANDAN RAO, J

SUBHENDU SAMANTA, J

Date 05.11.2025
KA/KSS

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO
THE HONOURABLE SRI JUSTICE SUBHENDU SAMANTA

WRIT PETITION NO: 8432/2008 &
TAX REVISION CASE NO: 12/2006

Date 05.11.2025
KA/KSS