

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

[3401]

MONDAY, THE TWENTIETH DAY OF FEBRUARY
TWO THOUSAND AND TWENTY THREE

:PRESENT:

**THE HONOURABLE SRI JUSTICE A V SESA SAI
AND**

THE HONOURABLE SRI JUSTICE VENUTHURUMALLI GOPALA KRISHNA RAO

IA No. 1 OF 2023

IN

WP NO: 3866 OF 2023

Between:

M/S. SVS Mookambika Constructions (P) Ltd., Plot No. 15 and 16, Bhagavan Nagar, Near Ring Road, Vizianagaram. Rep by its Director, Mr. Satyanarayana Raju Mandapati.

...Petitioner

AND

1. The Appellate Authority, Additional Commissioner (ST), Vijayawada, Krishna District.
2. The Assistant Commissioner (ST), M.G.Road (West) Circle, Vizianagaram.
3. The State of Andhra Pradesh, Rep by its principal Secretary, Revenue (CT) Department, Velagapudi, Amaravati, Guntur District
(R-3 is not necessary parties)

...Respondents

Counsel for the Petitioner : SRI C SANJEEVA RAO

Counsel for the Respondents :GP FOR COMMERCIAL TAX

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 suspend the operation of the Proceedings of the 1st Respondent order dated 16.11.2022 in CTD Order No. DIN3716112248835, for the tax period April, 2020 to March, 2021 under the Act, 2017, Pending disposal of WP No. 3866 of 2023, on the file of the High Court.

The court while directing issue of notice to the Respondents herein to show cause as to why this application should not be complied with, made the following order.(The receipt of this order will be deemed to be the receipt of notice in the case). The Court made the following

ORDER

"It is brought to the notice of this Court by the learned counsel for the petitioner so also the learned Government Pleader that in similar circumstances, this Court suspended the order of assessment to the extent of imposition of G.S.T., on Royalty and also directed to pay 20% of the balance

disputed tax insofar as other components are concerned. Copies of the order dated 06.04.2022 in W.P.No.8413 of 2022 and order dated 16.10.2022 in W.P.No.17875 of 2020, are placed on record.

Having regard to the same, there shall be interim suspension of the impugned assessment order dated 16.11.2022 to the extent of imposition of G.S.T., on Royalty and in respect of other components also there shall be interim suspension of the assessment order, dated 16.11.2022, subject to the petitioner paying a sum equivalent to 20% of the disputed tax to the respondents within a period of six (06) weeks from today. It is made clear that, in the event of failure on the part of the petitioner to pay the amount indicated supra, within the time stipulated, this order automatically stands rescinded and it is open for the respondents to take action as per law."

Sd/- K. SRINIVASA RAJU
ASSISTANT REGISTRAR

AS

//TRUE COPY//

For AS

SECTION OFFICER

To,

1. The Appellate Authority, Additional Commissioner (ST), Vijayawada, Krishna District.
2. The Assistant Commissioner-(ST), M.G.Road (West) Circle, Vizianagaram.
3. The principal Secretary, Revenue (CT) Department, State of Andhra Pradesh, Velagapudi, Amaravati, Guntur District(1 to 3 By RPAD)
4. One CC to SRI. C SANJEEVA RAO Advocate [OPUC]
5. Two CCs to GP FOR COMMERCIAL TAX, High Court Of Andhra Pradesh. [OUT]
6. Two spare copies

RVK

HIGH COURT

AVSS,J &VGKR,J

DATED:20/02/2023

POST THE MATTER ALONG WITH W.P.NO.8413 OF 2022.

ORDER

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DIRECTION

