

IN THE HIGH COURT OF ANDHRA PRADESH: AT AMARAVATI

(Special Original Jurisdiction)

WEDNESDAY, THE TWENTY NINTH DAY OF NOVEMBER
TWO THOUSAND AND TWENTY THREE

:PRESENT:

THE HONOURABLE SRI JUSTICE RAVI NATH TILHARI
AND
THE HONOURABLE SRI JUSTICE A V RAVINDRA BABU

WRIT PETITION NO: 4949 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

Respondents

Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue Writ of Mandamus or any other appropriate Writ or Order or Direction declaring the action of the 1st Respondent in dismissing the Appeal vide Proceedings, dated 22.11.2022 in CTD Order No.D1N3722112220836, for the tax period July, 2017 to March, 2018 under the Act 2017 served on 09.12.2022, without considering the detailed grounds of appeal, as arbitrary, contrary to the provisions of the Act and in violation of Principles of Natural Justice, and consequently set aside the Appeal Proceedings of the 1st Respondent, dated 22.11.2022 as null and void.

IA NO: 1 OF 2023

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to suspend the operation of the Proceedings of the 1st Respondent, dated 22.11.2022 in CTD Order No.DIN3722112220836, for the tax period July, 2017 to March, 2018 under the Act 2017, pending disposal of the Writ Petition No.4949 of 2023, on the file of the High Court.



The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and upon hearing the arguments of SRI.C.SANJEEVA RAO Advocate for the Petitioner and GP FOR COMMERCIAL TAX for the Respondents, the Court made the following.

ORDER:

Learned counsel for the respondents prays for time to file counter affidavit.

2. Learned counsel for the petitioner submits that in the connected matters on the same subject the interim order has been granted and the same may be granted in the present case as well.

3. Considering the aforesaid submission as also the submission of the learned Assistant Government Pleader for Commercial Tax that the controversy is the same, we provide that benefit of the interim order dated 06.04.2022, passed in W.P.No.8413 of 2022 shall also be available to the petitioner of the present petition as follows:

"Since the very issue as to whether GST would be chargeable on minerals on which already royalty has been paid is under consideration before the Hon'ble Supreme Court, there shall be interim suspension as prayed for."

Post on 27.12.2023 along with W.P.Nos.8413 of 2022, 3866 of 2023 and batch.

Sd/- B. CHITTI JOSEPH
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. One spare copy

HIGH COURT

RNTJ & AVRBJ

DATED:29/11/2023

**NOTE: POST ON 27.12.2023 ALONG WITH W.P.NOS.8413 OF 2022,
3866 OF 2023 AND BATCH**

ORDER

WP.No.4949 of 2023

INTERIM SUSPENSION

