[3529]

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

WEDNESDAY ,THE TWENTY SECOND DAY OF APRIL

TWO THOUSAND AND TWENTY SIX

:PRESENT:

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 9957 OF 2026

Between:

M/s Sujala Pipes Private Limited, rep. by its Director, S. Sujala, C-1, Industrial Estate, Nandyal-518 502, Kurnool District.

Petitioner

AND

1. Commercial -Tax Officer-1, Nandyala Circle, Nandyal-518 501.
2. Deputy Commissioner (CT), Kurnool-518 001.
3. Commissioner of Commercial Taxes, Andhra Pradesh, Vijayawada-520 001.
4. State of Andhra Pradesh, rep. by its Principal Secretary to Government, Revenue (CT) Department, Secretariat, Velagapudi, Amaravathi, Guntur District-522503.

Respondent

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 a Writ of Mandamus or any other appropriate writ or order or direction set-aside the assessment order dated 5.11.2025 for the year 1998-99 passed by the 1st Respondent under APGST Act, 1957 as being contrary to the judgement of this Hon'ble Court dated 10.11.2022 in SPLA 22 of 2004 and the Hon'ble Supreme Court in Alumeco India Extrusion Limited (27 VST 419) and in violation of principles of natural justice besides being unsustainable for not being based on any record/evidence

IA NO: 1 OF 2026

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 interim stay of all further proceedings in pursuance of the impugned order dated 5.11.2025 passed by the 1st Respondent for the assessment year 1998- 99, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and upon hearing the arguments of Sri KARTHIK RAMANA PUTTAMREDDY Advocate for the Petitioner(s), GP FOR COMMERCIAL TAX for the Respondent Nos. 1 to 4, and the Court made the following.

ORDER

Prima facie, the observation of the Assessing Officer that the Assessing Officer can rely upon the date and findings of the Central Excise Department, for passing an assessment order, runs contrary to the observations of this Court in the present case that an independent exercise would have to be carried out by the Assessing Authority.

In such circumstances, there shall be stay of recovery proceedings, pursuant to the order of assessment, dated 05.11.2025, till further orders.

For filing of a counter-affidavit, post on 16.06.2026.

SD/- M.SRINIVAS
ASSISTANT REGISTRAR

//TRUE COPY//

NB

For SECTION OFFICER

To,

1. Commercial -Tax Officer-1, Nandyala Circle, Nandyal-518 501.
2. Deputy Commissioner (CT), Kurnool-518 001.
3. Commissioner of Commercial Taxes, Andhra Pradesh, Vijayawada-520 001.
4. The Principal Secretary to Government, State of Andhra Pradesh Revenue (CT) Department, Secretariat, Velagapudi, Amaravathi, Guntur District-522503. (1-4 by RPAD)
5. One CC to SRI. KARTHIK RAMANA PUTTAMREDDY Advocate [OPUC]
6. Two CCs to GP FOR COMMERCIAL TAX ,High Court Of Andhra Pradesh. [OUT]
7. **One spare copy**

HIGH COURT

RRR, J

&

TCDS, J

DATED:22/04/2026

LIST THE MATTER ON 16.06.2026

ORDER

WP.No.9957 of 2026

STAY