



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

[3529]

WEDNESDAY, THE ELEVENTH DAY OF MARCH
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 7007/2026

Between:

M/s. Srinivasa Rice Mill Bhanumukkala,

...PETITIONER

AND

The State Of Andhra Pradesh and Others

...RESPONDENT(S)

Counsel for the Petitioner:

1.N ASWARTHA NARAYANA

Counsel for the Respondent(S):

1.GP FOR COMMERCIAL TAX

The Court made the following Order:

The petitioner has been served with a notice from a banker, informing the petitioner that the amounts available, in the account of the petitioner, would be remitted to the 3rd respondent, on account of the garnishee notice, issued by the 3rd respondent.

The case of the petitioner is that, the aforesaid garnishee notice, appears to have been issued, on the basis of certain arrears of tax, claimed under the Central Sales Tax Act. The petitioner contends that, the said

amounts are not due as necessary 'C' Forms, had not been taken into account. The petitioner would also contend that, no orders of assessment, relating to the financial years, 2015-2016 to 2017-2018, have been received by the petitioner and no taxes, in relation to these years, can be recovered from the petitioner without serving a copy of the said orders on the petitioner.

The learned Government Pleader for Commercial Taxes appearing for the respondents seeks time to obtain instructions and for placing necessary material before this Court.

Post on 16.03.2026, in the 'Motion List'.

In the meanwhile, the amounts available, in the account of the petitioner, shall not be remitted to the respondents 2 & 3, for a period of one (01) week.

R. RAGHUNANDAN RAO, J

T.C.D.SEKHAR, J

Note:
Issue C.C. by today,
B/o.
KPV