

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI
(SPECIAL ORIGINAL JURISDICTION)

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

:PRESENT:

HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

AND

HONOURABLE SRI JUSTICE T.C.D. SEKHAR

WRIT PETITION NO: 7007 OF 2026



Between:

M/s. Srinivasa Rice Mill Bhanumukkala, Sy No.244, Opp: Sai Baba Temple, Rep. by his partner Muthukur Prameela Devi, W/o. Srinivasulu, Aged 46 years, R/o. Bhanumukkala Village, Banaganapalli Mandal, Kurnool District.

Petitioner

AND

1. The State of Andhra Pradesh, Rep. by its Principal Secretary, Commercial Tax Department, Secretariat, Amaravathi, Velagapudi, Guntur District-522238.
2. The Assistant Commissioner (ST), Nandyal-II Circle, Kurnool Division, R/o. D.NO.25/3A & 25/3B, MSR Complex, Near RTC Bus Stand, Nandyal-518501.
3. The Deputy Assistant Commissioner of (ST)-II, Nandyal-III Circle, Kurnool District-518501.

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 a writ, order or direction, more particularly one in nature of Writ of Mandamus declaring the 3rd respondent letter dt.06.01.2026 and dt.12.06.2025 in insisting for remitting the amount of Rs.51,32,093/- under AP

Volta Act, 2005 for the period of 04/2015-03/2016 (for the 2015-16), 04/2016-03/2017 (2016-17) and 04/2017-06/2017 (2017-18) is illegal, arbitrary and set aside the same consequently direct the respondent no.2 and 3 not to insist any CST for the period of 04/2015-03/2016 (for the 2015-16), 04/2016-03/2017 (2016-17) and 04/2017-06/2017 (2017-18).

IA NO: 1 OF 2026

Petition under Section 151 CPC is filed praying that in the circumstances stated in the grounds filed in support of the petition, the High Court may be pleased to direct the respondents not to insist the petitioner's firm for payment of CST of old arrears for the period of 04/2015-03/2016 (for the 2015-16), 04/2016-03/2017 (2016-17) and 04/2017-06/2017 (2017-18) by way any attachment of the petitioner's bank account vide A/c.No.50200077449611 in pursuant to the letter dt.06.01.2026, Pending disposal of WP 7007 of 2026, 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 N ASWARTHA NARAYANA, Advocate for the Petitioner, GP FOR COMMERCIAL TAX for Respondent Nos.1 to 3, 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.

//TRUE COPY//

Sd/- B.CHITTI JOSEPH
DEPUTY REGISTRAR


SECTION OFFICER

To,

1. The Assistant Commissioner (ST), Nandyal-II Circle, Kurnool Division, R/o. D.N0.25/3A & 25/3B, MSR Complex, Near RTC Bus Stand, Nandyal-518501.
2. The Deputy Assistant Commissioner of (ST)-II, Nandyal-III Circle, Kurnool District-518501. **(1&2 by SPEED POST)**
3. One CC to SRI. N ASWARTHA NARAYANA Advocate [OPUC]
4. Two CCs to GP FOR COMMERCIAL TAX, High Court Of Andhra Pradesh. [OUT]
5. Two spare copies

KJ

HIGH COURT

RRR,J&TCDS,J

DATED:11/03/2026

POST ON 16.03.2026, IN THE 'MOTION LIST'.

ORDER

WP.No.7007 of 2026

INTERIM DIRECTION

