



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

[3529]

**MONDAY, THE NINTH DAY OF FEBRUARY
TWO THOUSAND AND TWENTY SIX
PRESENT**

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 6193/2018

Between:

1.SDS RAMCIDES CROP SCEINCE PVT LTD, M/S. SDS RAMCIDES CROPSCEINCE PVT LTD, 11-E, SIPCOT INDUSTRIAL ESTATE, PUDUKOTTAI -622022 REPRESENTED BY ITS COMPANY SECRETARY, MR. K.BALAJI

...PETITIONER

AND

1.DY ASSISTANT COMMISSIONERI, The Deputy Assistant Commissioner-I Sate Tax DePartment (GST) Proddatur-II Circle, Kadapa Division Kadapa District Andhra Pradesh

...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 toto issue any Writ or order or direction most particularly in the nature of Writ of Certiorari, and call for the records relating to the impugned assessnlent and release orders dated 1-9-2017 issued in GSTIN 37BXAPS536IQIZP and quash the same and consequently direct the respondent to refund the tax amount of Rs,4,61,590/- and penalty of Rs.4,61,590/- which was paid under protest in pursuance of assessment and release orders dated 1.9.2017 issued in GSTIN 37BXAPS5361Q1ZP and pass such further

Counsel for the Petitioner:

1.ANJALI AGARWAL

Counsel for the Respondent:

1.GP FOR COMMERCIAL TAX (AP)

The Court made the following Order:

(per Hon'ble Sri Justice R. Raghunandan Rao)

The issue raised in the present Writ Petition is covered by a Judgment of a Division Bench of this Court, dated 14.08.2024 in 41570 of 2017 & batch.

2. Following the said Judgment, this Writ Petition is disposed of with the following directions:

- 1) The question of whether the movement of goods, of the petitioner herein, would amount to a proper movement of goods, which would not attract any penal action or payment of tax, shall be determined by applying the guideline such as, wherever e-way bills/tax invoice/delivery challan of the originating State is produced, the movement of goods shall be treated as bona fide movement of goods and it would not attract any penal action/tax/penalty under the GST regime.
- 2) The respondent authority, in this Writ Petition, shall apply the above guideline to decide whether there had been proper movement of goods or not.
- 3) For the purpose of such determination, it will also be open to the petitioner to place any further documents of the nature mentioned above to demonstrate that the movement of goods was bona fide and not designed to escape or evade of tax.

- 4) It is open to the petitioner to place any further material before the respective respondent authority, within a period of two (02) weeks from today.
- 5) The respective respondent authority shall take a decision in relation to release of the amount paid by the petitioner under the earlier proceedings by applying the aforesaid guidelines.
- 6) The said consideration to be completed, within a period of six weeks from the date of receipt of this order.

There shall be no order as to costs.

As a sequel, pending miscellaneous applications, if any, shall stand closed.

R. RAGHUNANDAN RAO, J

T.C.D. SEKHAR, J

Date: 09.02.2026
MJA

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THE HON'BLE SRI JUSTICE R RAGHUNANDAN RAO

AND

THE HON'BLE SRI JUSTICE T.C.D. SEKHAR

WRIT PETITION NO: 6193/2018

(per Hon'ble Sri Justice R. Raghunandan Rao)

09.02.2026

MJA