



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

[3529]

WEDNESDAY, THE TWENTY SECOND DAY OF APRIL
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 10817/2026

Between:

M/s. Sujala Pipes Private Limited,

...PETITIONER

AND

Commercial Tax Officer¹ and Others

...RESPONDENT(S)

Counsel for the Petitioner:

1. KARTHIK RAMANA PUTTAMREDDY

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

The Court made the following Order:

Prima facie, the observation of the Assessing Officer that the Assessing Officer can rely upon the date and the findings of the Central Excise Department, for passing an assessment order, runs contrary to the observations of this Court, in an earlier round of litigation, 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 12.12.2025, till further orders.

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

R. RAGHUNANDAN RAO, J

T.C.D.SEKHAR, J

KPV