



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

**[3529]**

**TUESDAY, THE SEVENTH 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: 8606/2026**

**Between:**

M/s Ravindra Babu Devabhaktuni (bhavani Traders)

**...PETITIONER**

**AND**

The State Of Andhra Pradesh and Others

**...RESPONDENT(S)**

**Counsel for the Petitioner:**

1.M V J K KUMAR

**Counsel for the Respondent(S):**

1.GP FOR COMMERCIAL TAX

**The Court made the following Order:**

The learned counsel appearing for the petitioner would point out that, the assessment was initiated by the Deputy Commissioner by issuing a notice and hearing the objections, while the order came to be passed by the Assistant Commissioner, who did not hear the petitioner.

The learned Government Pleader for Commercial Taxes appearing for the respondents seeks time to obtain instructions.

In view of the aforesaid fact, it would be appropriate that no coercive steps are taken for recovery of any of the amounts raised, under the order of assessment, dated 31.12.2025.

Post on 15.04.2026.

**R RAGHUNANDAN RAO,J**

**T.C.D.SEKHAR,J**

*KPV*