APHC010165932026

IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI **[3529]**
(Special Original Jurisdiction)

MONDAY, THE TWENTY 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

<u>WRIT PETITION NO: 8606/2026</u>

Between:

1. M/S RAVINDRA BABU DEVABHAKTUNI (BHAVANI TRADERS), (BHAVANI TRADERS) D.NO. 9/1, VARAVAKATTA CENTER, NADENDIA, GUNTUR-522234 ANDHRA PRADESH. REP. BY ITS PROPRIETOR, SRI. RAVINDRA BABU DEVABHAKTUNI, S/O. HANUMANTHA RAO, AGED ABOUT 46 YEARS R/O. 9-59, NADENDIA, GUNTUR, ANDHRA PRADESH.

...PETITIONER

AND

1. THE STATE OF ANDHRA PRADESH, REP BY ITS PRINCIPAL SECRETARY, REVENUE (CT) DEPARTMENT, VELAGAPUDI, AMARAVATHI, GUNTUR DISTRICT, ANDHRA PRADESH. 522237
2. THE ASSISTANT COMMISSIONER ST, SATTENAPAILI CIRCLE, SATTENAPALLI GUNTUR-II DIVISION, PALNADU DISTRICT, EARLIER GUNTUR DISTRICT, ANDHRA PRADESH. 522403
3. THE DEPUTY COMMISSIONER ST, GUNTUR -LI DIVISION, GUNTUR, ANDHRA PRADESH.522403

...RESPONDENT(S):

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 topleased to issue an appropriate writ, order or direction particularly in the nature of Writ of MANDAMUS declaring the Impugned summary of the assessment order vide Annexure-PI under section 73 in Form GST DRC-07 dated 31-12-2025 for the tax period 2021-22 in Ref. DIN 3731122553443 issued by the 2nd Respondent -Assistant Commissioner of ST, Sattenapally Circle as illegal, without authority of law and in violation of the principles of natural justice and lacking authority, to levy tax on agricultural produce -green chillies exempt from tax without considering the objections filed on 26-12-2025 as a response to the show cause notice dated 25-09- 2025 and pass

IA NO: 1 OF 2026

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased pleased to grant STAY all further proceedings arising out of the impugned summary assessment order dated 31-12-2025 and pass

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

The petitioner is a registered person, under the G.S.T. regime and he is in the business of sale of fertilizers and pesticides. The accounts of the petitioner had been audited, for the tax period, 2021-2022. On account of such an audit, a show-cause notice was also issued to the petitioner, calling upon the petitioner to show cause why certain turnovers, which had escaped assessment, should not be included and consequently, proceedings be issued.

2. The petitioner, after receipt of the said notice, filed his objections. The petitioner contended that, the turnovers, which are sought to be taxed, relate to purchase of green chillies, from the farmers, and the same is exempt from tax.

3. This contention of the petitioner was rejected by the Assessing Officer, on the ground that, no material had been placed, before the Assessing Officer, in support of his claim. The Assessing Officer, after rejecting the said contention, had passed an order of assessment, dated 31.12.2025.

4. Aggrieved by the said order, the petitioner has approached this Court, by way of the present Writ Petition.

5. Heard Sri M. V. J. K. Kumar, the learned counsel appearing for the petitioner and the learned Assistant Government Pleader for Commercial Taxes, appearing for the respondents.

6. It is the contention of the learned counsel appearing for the petitioner that, the petitioner, in his representation, dated 26.12.2025, had given the details of the farmers from whom the green chillies had been purchased, and that, letters of confirmation obtained from such farmers had also been attached to the said representation. The learned counsel appearing for the petitioner, would also submit that, despite these documents being submitted, the Assessing Authority, had held that, no documents had been placed, before the Assessing Authority and the same amounts to violation of Principles of Natural Justice as the material produced by the petitioner was not considered at all.

7. In view of this complaint, it would be appropriate to remand the matter back to the Assessing Authority, for ascertaining these facts and for verifying the documents that are said to have been submitted, along with the representation, dated 26.12.2025.

8. Accordingly, this Writ Petition is disposed of, setting aside the order of assessment, dated 31.12.2025 and the matter is remanded back to the Assessing Officer, for passing appropriate orders, after considering the material, if any, placed by the petitioner, before the Assessing Officer. In the event of such material is not available with the Assessing Officer, the petitioner can file a fresh set of documents.

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:27.04.2026
KPV

161

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION No: 8606 of 2026

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

27.04.2026

KPV