[3529]

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

WEDNESDAY ,THE TWENTY SECOND DAY OF APRIL

TWO THOUSAND AND TWENTY SIX

:PRESENT:

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 9702 OF 2026

Between:

Sri Balaji Traders, rep. by its Managing Partner, Mr. S. Ravindra Reddy Pasalapudi - 533261, Rayavaram Mandal East Godavari District Andhra Pradesh .

Petitioner

AND

1. Commercial Tax Officer, Ramachandrapuram circle, D.No.22-2-2, Katta Complex, Near Raja Gopala Centre Ramachandrapuram -533255 E.G. Dist., Andhra Pradesh
2. The Additional Commissioner of State Tax (FAC), Vijayawada Division Near Siddarda College, Mohalrajpuram, Vijayawada -520007 Andhra Pradesh
3. State of Andhra Pradesh, rep. by its Principal Secretary to Government, Revenue (CT-II) Department, A.P. Secretariat, Velagapudi -522503 Amaravathi,Guntur District, Andhra Pradesh .

Respondents

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 to issue a Writ of Mandamus or any other appropriate Writ or order or direction - (a)setting aside the order of the 2nd Respondent dated 29.9.2025 dismissing the appeal on H Forms dispute denying benefit of exemption against H Forms covering a tax component of Rs.29,66,761/- filed by the

Petitioner pursuant to the passing the assessment order for the year 2011-12 under the Central Sales Tax Act, 1956, confirming the view taken by the 1st Respondent vide endorsement dated 24.4.2025 rejecting the H Forms, under the Central Sales Tax Act, 1956, as illegal, arbitrary and contrary to law and consequently direct the 1st Respondent to accept the H Forms filed by the Petitioner and grant relief, setting aside the endorsement dated 24.4.2025 and order of the 2nd Respondent dated 29.9.2025, as illegal, arbitrary, high handed, in gross violation of principles of natural justice (b)declare the Govt. Memo No.Rev. 35024/12/2016-CT-II(1)-1, dated 30.4.2016 as illegal, arbitrary contrary to law and without jurisdiction and set aside the same

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 to grant stay of collection of the disputed tax of Rs.29,66,763/- for the assessment year 2011-12 under the Central Sales Tax Act, 1956, pending disposal of the Writ Petition as otherwise the Petitioner will be put to loss and hardship., Pending disposal of WP 9702 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 SRINIVASA RAO KUDUPUDI Advocate for the Petitioner(s), GP FOR COMMERCIAL TAX for the Respondent Nos. 1 to 3, and the Court made the following.

ORDER

It is submitted that the issue raised in the present Writ Petition, has been referred to a Full Bench, in W.P.No.7158 of 2018 & batch.

Post the matter, along with W.P.No.7158 of 2018 & batch.

There shall also be a stay of collection of tax, which arises, on account of rejection of 'H' Forms submitted by the petitioner.

//TRUE COPY//

SD/- K.J.RAJA BABU
ASSISTANT REGISTRAR

F

NB

SECTION OFFICER

To,

1. Commercial Tax Officer, Ramachandrapuram circle, D.No.22-2-2, Katta Complex, Near Raja Gopala Centre Ramachandrapuram -533255 E.G. Dist., Andhra Pradesh
2. The Additional Commissioner of State Tax (FAC), Vijayawada Division Near Siddarda College, Mohalrajpuram, Vijayawada -520007 Andhra Pradesh
3. The Principal Secretary to Government, State of A.P, Revenue (CT-II) Department, A.P. Secretariat, Velagapudi -522503 Amaravathi,Guntur District, Andhra Pradesh (1-3 by RPAD)
4. One CC to SRI. SRINIVASA RAO KUDUPUDI Advocate [OPUC]
5. Two CCs to GP FOR COMMERCIAL TAX ,High Court Of Andhra Pradesh. [OUT]
6. **One spare copy**

HIGH COURT

RRR,J
&
TCDS,J

DATED:22/04/2026

POST ALONG WITH WP.NO.7158 OF 2018 & BATCH

ORDER

WP.No.9702 of 2026

STAY