APHC010182842026

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

TUESDAY, THE TWENTY FIRST 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: 10039/2026

Between:

1. DARSI VENKATESWARARAO, S/O SATYANARAYANA, DOOR NO 70-12-11 A, SANTHI NAGAR, BESIDES CORPORATION SCHOOL, PATAMATA, VENKATESWARAPURAM, VIJAYAWADA (URBAN), ANDHRA PRADESH - 520010.

...PETITIONER

AND

1. THE STATE OF ANDHRA PRADESH, REP. BY ITS PRINCIPAL SECRETARY REVENUE (CT) DEPARTMENT, SECRETARIAT, VELAGAPUDI, GUNTUR DISTRICT, A.P - 522237.
2. ASSISTANT COMMISSIONER ST, GANDHI NAGAR CIRCLE, VIJAYAWADA - 520003.
3. DEPUTY ASSISTANT COMMISSIONER STI, SEETHARAMPURAM CIRCLE, VIJAYAWADA-1 DIVISION - 520002.

...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 writ of Mandamus any other appropriate Writ or order or direction, declaring the action of the respondents in initiating recovery proceedings against the or amount of Rs. 5,42,940/- for period January, 2015 topetitioner for an December, 2015 without any assessment or serving assessment order to the petitioner is illegal, invalid, arbitrary, violation of Article-265 and 300A of the Constitution of India and consequently set-a-side the recovery proceedings for an amount of Rs.5,42,940/- and pass

<u>IA NO: 1 OF 2026</u>

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 of all further proceedings, pursuant to recovery proceedings initiated by the respondents for an amount of Rs. 5,42,940/- for period January, 2015 to December, 2015, including recovery communication dated: 06.03.2026 to the HDFC bank to pay an amount Rs. 5,42,940/- from the petitioner current account, pending disposal of the above writ petition, as otherwise petitioner will be put to severe loss and hardship and may pass

Counsel for the Petitioner:

1. A V BADRA NAGA SESHAYYA

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

The Court made the following Order:

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

Heard Sri A.V. Badra naga Seshayya, learned counsel for the petitioner and the learned Government Pleader for Commercial Taxes, appearing for the respondents.

2. The petitioner herein has approached this Court, challenging the recovery proceedings initiated against the petitioner for recovery of an amount of Rs.5,42,940/-, which is said to have been the tax dues of the petitioner for the period January 2015 to December 2015.

3. The case of the petitioner is that he had stopped doing his business in the year 2017 and that he had not received any order of assessment in relation to this period till date. It is the case of the petitioner that the respondents, without serving a copy of the order of assessment, are seeking to recover the dues from him and the same has left him without any remedy, inasmuch as, the petitioner could not approach the Appellate Authority for relief against the order of assessment, if any.

4. The learned Government Pleader for Commercial Taxes, appearing for the respondents, on instructions, submits that the order of assessment was passed against the petitioner for the above period on 31.03.2021 and the same was also sought to be served on the petitioner through registered post. However, the said notices had been returned. The

learned Government Pleader would also contend that the copy of the order was sent by E-mail to the mail address available in the records of the Assessing Officer.

5. In view of the fact that there is a cloud over the service of the order of assessment on the petitioner and in view of the fact that the petitioner contends that no business has been carried on since 2017, it would be appropriate to dispose of this Writ Petition with a direction to the 2nd respondent to serve a copy of the order of assessment on the petitioner. Upon such service, the petitioner shall have a period of three (03) weeks to file an appeal against the said order. The period of limitation, for the purpose of such appeal, shall be treated to be taken from the date on which the 2nd respondent serves a copy of the order of assessment on the petitioner. For the purpose of service of the order, the address given by the petitioner, in the Writ Petition, shall be treated as the address of the petitioner. It would, however, be open to the 2nd respondent to serve the order either by post or by personal notice or any other method, as permissible under the provisions of the A.P. VAT Act and Rules, 2005.

6. Needless to say, the recovery proceedings would be kept in abeyance for a period of three (03) weeks from the date of service of the order. The recovery process can be continued, if the petitioner does not file an appeal within the time stipulated above.

7. Accordingly, the Writ Petition is disposed of. 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:21.04.2026
MJA

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THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

<u>WRIT PETITION NO: 10039/2026</u>

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

21.04.2026

MJA