IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI
(SPECIAL ORIGINAL JURISDICTION)
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: 10087 OF 2026

Between:

M/s. Vempadapu Siva Rajan, Proprietor. Vempadapu Siva Rajan, Having GSTIN. 37AVLPV3171H1Z3, Address. 3/18a, Chinna Veedhi, Ayyannapeta, Vizianagaram, Andhra Pradesh - 535003.

... **Petitioner**

AND

1. The State of Andhra Pradesh, Represented by its Principal Secretary, Revenue (CT-II) Department, Secretariat, Velagapudi-522237, Guntur District, Andhra Pradesh.
2. The Chief Commissioner of State Tax, O/o Chief Commissioner of State Tax, 'Vijaya Elite', Service Road, NH-16, Kunchanapalli-522501, Guntur District, Andhra Pradesh.
3. The Additional Commissioner (ST) (FAC) and Appellate Authority, 40-5-19/9B, Back of NVKR Towers, Mogulrajpuram, Vijayawada-520010, Andhra Pradesh.
4. The Assistant Commissioner (ST), MG Road, East Circle, Vizianagaram Division, Vizianagaram-535001,Andhra Pradesh.

... **Respondents**

Petition under Article 226 of the Constitution of India is filed 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, order, or direction, calling for the records pertaining to the impugned endorsement bearing A.O.No. DIN3709022671737 dated 09.02.2026 passed by the 3rd Respondent, and to quash the same as being illegal, arbitrary, and violative of the principles of natural justice and also direct the 3rd Respondent to take the manual appeal on record filed by the Petitioner on 11.03.2024 aggrieved by the order No. ZD3712230209921 dated 29.12.2023 passed by the 4th Respondent and to adjudicate the same on its own merits in accordance with the law, after affording a reasonable opportunity of hearing to the Petitioner.

IA NO: 1 OF 2026

Petition under Section 151 CPC is filed, 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 all further proceedings of recovery of Rs. 6,35,328/-, pursuant to the impugned endorsement and Orders dated 09.02.2026 and 29.12.2023, pending disposal of the Writ Petition as otherwise, the Petitioner will be put to severe loss and hardship, Pending disposal of WP 10087 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 C SANJEEVA RAO Advocate for the Petitioner, GP FOR COMMERCIAL TAX for the Respondent nos.1 to 4, and the Court made the following.

ORDER

The learned Government Pleader for Commercial Taxes appearing for respondents seeks time to obtain instructions and to file a counter-affidavit.

There shall be stay of collection of tax pursuant to the original order of assessment dated 29.12.2023, passed by the respondent No.4. As the petitioner has already paid 10% of the disputed tax no further condition is being attached at present.

Post on 16.06.2026.

SD/- K.J.RAJA BABU
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Principal Secretary, Revenue (CT-II) Department, State of Andhra Pradesh, Secretariat, Velagapudi-522237, Guntur District, Andhra Pradesh.
2. The Chief Commissioner of State Tax, O/o Chief Commissioner of State Tax, 'Vijaya Elite', Service Road, NH-16, Kunchanapalli-522501, Guntur District, Andhra Pradesh.
3. The Additional Commissioner (ST) (FAC) and Appellate Authority, 40-5-19/9B, Back of NVKR Towers, Mogulrajpuram, Vijayawada-520010, Andhra Pradesh.
4. The Assistant Commissioner (ST), MG Road, East Circle, Vizianagaram Division, Vizianagaram-535001,Andhra Pradesh. (by RPAD)
5. One CC to SRI. C SANJEEVA RAO Advocate [OPUC]
6. Two CCs to GP FOR COMMERCIAL TAX ,High Court Of Andhra Pradesh. [OUT]
7. **Two spare copies.**

KSR

HIGH COURT

RRR, J

&

TCDS, J

DATED:22/04/2026

Post on 16.06.2026.

ORDER

WP.No.10087 of 2026

STAY