APHC010186782026

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

WEDNESDAY, THE TWENTY NINETH 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: 9630/2026

Between:

1. M/S NN EXPORTS, HAVING THEIR FORMER PREMISES AT 7/980/16/1 1ST LANE, SIVA PRASAD COLONY, GANDHI NAGAR, MM ROAD, ONGOLE REPRESENTED BY ITS AUTHORIZED SIGNATORY MR. DANTU NARASIMHA RAO

...PETITIONER

AND

1. THE COMMERCIAL TAX OFFICER, NO. II CIRCLE, ONGOLE - 523 001
2. THE STATE OF ANDHRA PRADESH, REP BY ITS PRINCIPAL SECRETARY REVENUE (CT) DEPT., VELAGAPUDI, AMARAVATI - 522 237

...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, more particularly one in the nature of WRIT OF MANDAMUS declaring the impugned Assessment Order passed by the 1 Respondent vide AO. 10614 in Assessment No. 28815688991/2010-11 (CST) Dt. 12.03.2015 for the tax period 2010-11 and the consequential property attachment proceedings vide FORM No. 4 Dt. 05.02.2026 as illegal, arbitrary, contrary to principles of natural justice, violative of the provisions of CST Act 1956 and set aside the same, and consequently direct the 1st Respondent to re open the assessment proceedings for tax period 2010-11 and accept Statutory Forms and pass assessment orders afresh after affording opportunity of personal hearing to the Petitioner or to pas

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 STAY all further proceedings in relation to impugned Assessment Order passed by the E‘ Respondent vide AO. 10614 in Assessment No. 28815688991/2010-11 (CST) Dt. 12.03.2015 for the tax period 2010-11 and the consequential property attachment proceedings vide FORM No. 4 Dt. 05.02.2026 pending disposal of the Writ Petition or to pass

Counsel for the Petitioner:

1. PEDDIBHOTLA VENKATA SAI RAJESH

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 herein has approached this Court, by challenging the order of assessment, dated 12.03.2015, passed under the CST Act.

2. The contention of the learned counsel for the petitioner was that neither the order of assessment nor the show-cause notice, preceding the assessment order, had been served on the petitioner and that the petitioner became aware of the said proceedings only when steps were taken for attachment of his property. It is contended by the learned counsel that passing of such an assessment order, without notice to the petitioner and non-service of the said order on the petitioner would amount to violation of principles of natural justice.

3. The learned Government Pleader for Commercial Taxes, appearing for the respondents, has obtained instructions sent by the Assistant Commissioner, Sales Tax – II. The instructions state that an initial show-cause notice was received by the Managing Partner of the petitioner on 27.10.2013. It is also stated that another show-cause notice, dated 20.12.2013, could not be served, as the petitioner was not available at the principal place of business. It is further stated that the order was dispatched, by way of registered post. However, the cover was returned by the postal authority.

4. In those circumstances, it must be held that the petitioner had not received either the show-cause notice, preceding the impugned order, nor the

order itself. In such circumstances, it would be held that there has been violation of principles of natural justice, requiring the intervention of this Court.

5. In the circumstances, this Writ Petition is allowed, setting aside the impugned order of assessment, dated 12.03.2015, and the matter is remanded back to the Appropriate Assessing Authority to pass fresh orders, after due notice is given to the petitioner.

6. Needless to say, the period from the date of the order of assessment till the date of receipt of this order, shall be excluded for the purposes of limitation. 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:29.04.2026
MJA

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THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 9630/2026

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

29.04.2026

MJA