



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

[3529]

**TUESDAY, THE TWENTY EIGHTH 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: 11306/2026

Between:

1. ARJUNA MIKKILINENI, S/O. VENKATESWARARAO, R/O. 4TH FLOOR, GEM SQUARE, 1-88/2, MAIN ROAD, ABOVE HDFC BANK, MADHAPUR, HYDERABAD, TELANGANA - 500081.
2. VALLABHANENI KRISHNA MOHAN,, S/O VALLABHANENI VENKATESWARA RAO R/O. FLAT NO-301, RAGHAVENDRA TOWERS, KAMAKSHI NAGAR, VENKATAPURAM PANCHAYITHI, CHATAPARRU ROAD, ELURU TOWN AND MANDAL, ELURU DISTRICT, ANDHRA PRADESH - 534001.
3. P.B.B.R VARA PRASADARAO,, S/O. P. VISWESWARARAO, R/O. MIG 737/1, 2ND PHASE, NEAR BHUVANA VIJAYAM GROUNDS, KPHB COLONY, KUKATPALLY, HYDERABAD, RANGA REDDY DISTRICT, TELANGANA - 500072.
4. JAITHRA EXIM PRIVATE LIMITED, GSTIN 37AACCJ4099F1ZD REP BY ITS MANAGING DIRECTOR, VALLABHANENI KRISHNA MOHAN, R/O. 4TH FLOOR, GEM SQUARE, 1-88/2, MAIN ROAD, ABOVE HDFC BANK, MADHAPUR, HYDERABAD, TELANGANA - 500081

...PETITIONER(S)

AND

1. APPELLATE ADDITIONAL COMMISSIONER OF STATE TAX, OFFICE OF THE APPELLATE ADDITIONAL COMMISSIONER, COMMERCIAL TAXES DEPARTMENT, GOVERNMENT OF ANDHRA PRADESH, 40-

5-19/9B, BACK OF NVKR TOWERS, MOGALRAJAPURAM,
VIJAYAWADA, VIJAYAWADA URBAN MANDAL, N.T.R.DISTRICT,
ANDHRA PRADESH - 520010.

2.ASSISTANT COMMISSIONER OF STATE TAX, OFFICE OF THE
ASSISTANT COMMISSIONER, AIRPORT CIRCLE,
VISAKHAPATNAM - II DIVISION, COMMERCIAL TAXES
DEPARTMENT, GOVERNMENT OF ANDHRA PRADESH, G.S.T.
BHAWAN, PORT AREA, VISAKHAPATNAM PORT, ANDHRA
PRADESH - 530035.

3.THE UNION OF INDIA, REP BY THE SECRETARY FINANCE,
MINISTRY OF FINANCE, NORTH BLOCK, NEW DELHI -110001.

...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 to issue Writ Order or Sdirection more particularly in the nature of Mandamus directing the 1 respondent i.e., Appellate Additional Commissioner of State Tax, Office of the Appellate Additional Commissioner, Commercial Taxes Department, Government of Andhra Pradesh, Vijayawada to condone the delay of 191 days in filing the appeal against the order passed by the 2nd respondent i.e., Assistant Commissioner of State Tax, Office of the Assistant Commissioner, Airport Circle, Visakhapatnam - II Division, dated 28-06-2025 bearing RC. No. 34/2023/AEO - 2 due to lack of knowledge about the order passed as a result of non-service and non-communication of the order either personally to any one of the petitioners herein or through a public notice and grant the petitioners an opportunity to be heard since the limitation have not commenced in its true sense and pass

Counsel for the Petitioner(S):

1.PAVAN CHAKRADHAR CHALASANI

Counsel for the Respondent(S):

1.GP FOR COMMERCIAL TAX

The Court made the following Order:

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

Learned counsel for the petitioner seeks leave to withdraw the writ petition with liberty to file a comprehensive writ petition.

Accordingly, this Writ Petition is dismissed as withdrawn with liberty as prayed for. No costs.

As a sequel, pending miscellaneous applications, if any, shall stand closed.

R. RAGHUNANDAN RAO, J

T.C.D. SEKHAR, J

Date: 28.04.2026
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THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 11306 / 2026

Date: 28.04.2026
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