APHC010206932026

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

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: 11680/2026

Between:

1. M/S. SHARADA TRADERS,, D.NO. 12/775, P N ROAD, ADONI, KURNOOL DISTRICT-518301, STATE OF ANDHRA PRADESH. ' REP.BY ITS PARTNER,MR.RASIKLAL SHAH.

...PETITIONER

AND

1. THE APPELLATE DEPUTY COMMISSIONER CT, COMMERCIAL TAXES DEPARTMENT, TIRUPATHI -517501, CHITTOOR DISTRICT, A.P.
2. THE COMMERCIAL TAX OFFICER, ADONI -1 CIRCLE, ADONI -518301. KURNOOL DISTRICT, A.P.
3. THE STATE OF ANDHRA PRADESH, REP. BY ITS PRINCIPAL SECRETARY, (COMMERCIAL TAXES DEPARTMENT), A.P.SECRETARIAT, VELAGAPUDI - 522 238. AMARAVATI, GUNTUR DISTRICT, ANDHRA PRADESH.

...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 or any other appropriate Writ or Order or Direction declaring the action of the 1st respondent in dismissing the appeal, without following the due process of law by proceedings dated 27.12.2025, served on 21.01.2026, more particularly without discussing any contention. of the Petitioner merely extracting the statement of facts and grounds of appeal in confirming the consequential assessment proceedings passed by the 2nd respondent dated 19.03.2021 which was passed by way of composite order for the tax period April, 2013 to October, 2016 under the AP VAT Act, 2005 is arbitrary, contrary to law and in violation of principles of natural justice and rule of law and consequently set aside the both Appeal Proceedings dated 27.12.2025 passed by the 1st respondent and consequential proceedings dated 19.03.2021 passed by the 2nd respondent as null and pass

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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 suspend the Proceedings of the 1st Respondent dated 27.12.2025 and consequential Assessment Proceedings of the 2"^ Respondent dated 19.03.2021 for the tax periods April, 2013 to October, 2016, pending disposal of the above Writ Petition, as otherwise, the Petitioner will ‘be put to severe loss and hardship.

Counsel for the Petitioner:

1. SHAIK JEELANI BASHA

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX
2.

The Court made the following order:

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

The petitioner was registered under the Andhra Pradesh Value Added Tax Act, 2005 (for short, 'the APVAT Act') and had suffered an order of assessment, dated 05.07.2017, for the period 2013-2014 to 2015-2016. Aggrieved by the said order, the petitioner had filed an appeal which came to be disposed on 18.12.2019. In this order, the Appellate Tribunal remanded the matter back to the assessing officer. Thereafter, another assessment order came to be passed. The petitioner being aggrieved by this order again filed an appeal before the Appellate Joint Commissioner (C.T), Tirupati. This appeal came to be dismissed on 27.12.2025.

2. The petitioner being aggrieved by the said order, approached this Court by way of present writ petition.

3. It is the case of the petitioner that the impugned Appellate order suffers from the inherent defect of violation of principles of natural justice.

4. Sri Shaik Jeelani, learned counsel appearing for the petitioner would contend that the appellate authority after recording all the objections and statements of facts filed by the petitioner had simply rejected the appeal of the petitioner on the ground that no person has appeared before him for hearing, despite service of notices. Learned counsel would submit that the Appellate Deputy Commissioner would still require to consider and pass orders on the

written objections and grounds of appeal raised by the petitioner and the Appellate Deputy Commissioner could not have dismissed the appeal merely on the ground that no person had appeared before the Appellate Deputy Commissioner.

5. One of the basic principles of natural justice is the requirement that the contentions of the affected person are heard and considered by the authority who is passing an order which would be prejudicial to such a person. Lack of such consideration would amount to non-application of mind and violation of principles of natural justice.

6. A perusal of the appellate order clearly shows that the appeal has been dismissed on the sole ground that neither the petitioner nor any authorized representative of the petitioner had appeared before the Appellate Authority in pursuance of the notices issued by the Appellate Authority. None of the objections or grounds of appeal raised by the petitioner have been considered by the Appellate Authority.

7. In the circumstances, it must be held that there has been substantial violation of principles of natural justice.

8. Accordingly, this Writ Petition is allowed setting aside the impugned order, dated 27.12.2025 passed by the 1st respondent and the matter is remanded back to the 1st respondent to pass fresh orders, after giving notices

of hearing to the petitioner and after considering all the objections and grounds of appeal raised by the petitioner. 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: 11680 of 2026

Date: 28.04.2026
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