APHC010222912019

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

[3529]

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: 9852/2019

Between:

1. M/S. L.V. TRADERS,, D. NO. 5-229,PAPPULABATTI BAZAR, NANDYAL-5 18501. KURNOOL DISTRICT, ANDHRA PRADESH REPRESENTED BY ITS PROPRIETOR, SRI LAGILSETTY VENKATA KRISHNA MURTHY S/O LAGISETTY VENKATA KONDAIAH, AGED ABOUT 51 YEARS.

...PETITIONER

AND

1. STATE OF ANDHRA PRADESH, REP BY ITS PRINCIPAL SECRETARY, REVENUE(CT) DEPARTMENT, VELAGAPUDI, AMARAVATHI, GUNTUR DISTRICT,ANDHRA PRADESH.
2. THE DEPUTY COMMISSIONER CT, KURNOOL DIVISION, KURNOOL, ANDHRA PRADESH.
3. THE COMMERCIAL TAX OFFICERI, NANDYAL, KURNOOL ANDHRA PRADESH.
4. THE SECRETARY, A.P. VAT APPELLATE TRIBUNAL,

COMMERCIAL TAX BUILDING COMPLEX, OPP STAR PINNACLE HOSPITAL, DEEN DAYAL PURAM, CHINAGADILI MANDAL, VISAKHAPATNAM , 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 toto issue an appropriate writ, order or direction particularly in the nature of Writ of mandamus declaring the action on the part of the Deputy Commissioner (CT), Kurnool dated 23-05-2018 passed in DC Order No. 1763 (Spl. R.No. 34/2016-17) in TIN 37176156714 in seeking to revise the assessment order datedM -12-2015 to levy tax on sale of jaggery generally exempt from tax in terms of entry 52 of 1st Schedule to APVAT Act 2005 as illegal, improper, without authority of law and without jurisdiction- as also contrary to article 265 of Constitution of India and to restore the assessment order dated 31-12-2015 and grant such other relief or reliefs

<u>IA NO: 1 OF 2019</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 stay all further proceedings pursuant to the impugned order dated 23-05-2018 in R.No. 34/2016-17 /TIN 371761156714 pending disposal of the writ petition or else the Petitioner would suffer serious loss and hardship.

Counsel for the Petitioner:

1. M V J K KUMAR

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX (AP)

The Court made the following order: :*(per Hon'ble Sri Justice R Raghunandan Rao)*

The petitioner was registered under the APVAT Act, 2005 and was engaged in business of trading in vegetable oils, vanaspathi and jaggery. The assessment of the petitioner for the year 2014-15 was completed on 31.12.2015.

2. Thereafter, the Deputy Commissioner initiated revisional proceedings under Section 32 of the APVAT Act. The Revisional Authority issued a show cause notice stating that there was a discrepancy in the total turnover of sales reported by the petitioner, and that an amount of Rs.20,15,898/- had escaped assessment.

3. The petitioner submitted a reply to the said show cause notice contending that the said turnover in question pertained to sale of jaggery, which was exempted from tax as it was covered under Entry No.52 of Schedule I of the APVAT Act. However, the said contention of the petitioner was rejected by the Revisional Authority, who brought the aforesaid turnover to tax and levied a tax of Rs.95,994/-.

4. The revisional order dated 23.05.2018 passed by the Revisional Authority is under challenge in the present writ petition.

5. Dr.M.V.K.Murthy, learned counsel appearing for the petitioner, would contend that the findings of the Deputy Commissioner are clearly erroneous. The learned counsel would draw the attention of this Court to the finding of the Revisional Authority, wherein it was specifically recorded that there was no proof of purchase of jaggery. In such circumstances, the Revisional Authority could not have subjected the turnover relating to sale of jaggery to tax. The learned counsel would further contend that the Revisional Authority, without examining the books of the account of the petitioner, could not have arrived at such findings, and the same requires interference by this Court.

6. A perusal of the revisional order would show that the petitioner, while contending that the disputed turnover related to the sale of jaggery, had produced Xerox copies of the purchase and sale bills relating thereto. However, these documents were rejected by the Revisional Authority on the ground that the sale bills were issued on white paper and did not contain the particulars required under Rule 26 of the APVAT Rules. Similarly, the purchase bills produced by the petitioner were also not accepted, on the ground that the petitioner, despite notice, had

not produced any material to show details of payments made to the suppliers of jaggery or the details of transport of the said goods.

7. It is clear from the order of the Revisional Authority that the said turnover was treated as relating to the sale of vegetable oil and other goods, and was accordingly subjected to tax.

8. This Court is of the view that these issues pertain to questions of fact, which cannot be gone into by this Court. Further, the observations of the Revisional Authority regarding the lack of details and other supporting material are sufficient to hold that the impugned order does not warrant interference.

9. Accordingly, this writ petition is dismissed. There shall be no order as to costs.

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

R RAGHUNANDAN RAO, J

T.C.D. SEKHAR, J

Dt.21.04.2026
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HON’BLE SRI JUSTICE R RAGHUNANDAN RAO

AND

HON’BLE SRI JUSTICE T.C.D. SEKHAR

WP.No. 9852/2019

Dated 21.04.2026

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