

APHC010228462009



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

[3545]

MONDAY, THE FIRST DAY OF DECEMBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE SRI JUSTICE BATTU DEVANAND

THE HONOURABLE SRI JUSTICE A. HARI HARANADHA SARMA

WRIT PETITION NO: 489/2009

Between:

1. THE INDIAN TOBACCO ASSOCIATION & 2 OTHERS, G.T. ROAD, GUNTUR-522 004 ANDHRA PRADESH, THROUGH ITS HONORARY SECRETARY MR. KARPURAPU SURYA PRAKASH S/O. SRI RAMAKRISHNA MURTHY
2. MR. CHEGU RAMESH, S/O. SRI CHEGU NARASIMHA RAO BUSINESS H/NMO. 13-3-16, GUNTURI VARI THOTA GUNTUR-522 001
3. MR. LANKA RAMAKRISHNA PRASAD, S/O. L.V. SUBBA RAO BUSINESS, PROPRIETOR M/S. SRI SAI TOBACCOS, TOBACCO DEALERS #5-79-17, 1ST LANE, ASHOK NAGAR, GUNTUR-522 002

...PETITIONER(S)

AND

1. THE TOBACCO BOARD GUNTUR ANOTHER, GUNTUR DISTRICT, REP. BY ITS CHAIRMAN
2. UNION OF INDIA MINISTRY OF FINANCE, THROUGH THE UNDER SECRETARY, DEPARTMENT OF REVENUE, NEW DELHI.

...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 a writ order or direction more particularly, one in the

nature of writ of Mandamus declaring:- i) that by virtue of Section 65(105)(zzzr) of the Finance Act 1994 the services provided to the petitioners with regard to the Virginia Tobacco Auctions held on the Auction platforms of the Tobacco Board, Guntur the Respondent No.1 herein are not liable to Service Tax ii) Consequently hold that the Office Memorandum No. F.No. 1(94/2008/AP AUC, dt. 4-11-2008 is illegal, invalid and unauthorized and grant such other relief/s as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case, while awarding the costs of these proceedings and render justice.

IA NO: 1 OF 2009(WPMP 592 OF 2009)

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 restrain the Respondents their officers/agents or any other person representing them in any manner from enforcing the provisions of the Finance Act 1994 on the petitioners in respect of the purchases made by them from the auction platforms established by the Respondent No. 1 Board, Pending disposal of the Writ Petition and pass

IA NO: 2 OF 2009(WPMP 593 OF 2009)

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 operation of the Office Memorandum No. F.No. 1(94/2008/AP.AUC dt. 4-11-2008 issued by the Respondent No.1 herein pending disposal of the writ petition and pass

IA NO: 6 OF 2009(WPMP 4744 OF 2009)

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 permit the Petitioner to raise the aforesaid additional grounds '(j)' to '(t)' in the Writ Petition which are essentially legal in character in support of its Writ Petition and pass.

IA NO: 8 OF 2009(WPMP 75745 OF 2009)

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

Counsel for the Petitioner(S):

1.G V S GANESH

Counsel for the Respondent(S):

- 1.B V S CHALAPATI RAO
- 2.BATHULA RAJKIRAN(SC FOREXCISE CUSTOMS)
- 3..
- 4.J V PRASAD

The Court made the following:

THE HON'BLE SRI JUSTICE BATTU DEVANAND

&

THE HONOURABLE SRI JUSTICE A. HARI HARANADHA SARMA

WRIT PETITION NO. 489 of 2009

ORDER: *(Per Hon'ble Sri Justice Battu Devanand)*

Mr Sakthi Niranjan, learned counsel appearing for the petitioners sought permission of this Court to withdraw this Writ Petition.

2. Permission is granted.

3. Accordingly, the Writ Petition is dismissed as withdrawn. There shall be no order as to costs.

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

JUSTICE BATTU DEVANAND

JUSTICE A.HARI HARANADHA SARMA

Dated: 01.12.2025

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THE HON'BLE SRI JUSTICE BATTU DEVANAND
&
THE HONOURABLE SRI JUSTICE A. HARI HARANADHA SARMA

WRIT PETITION NO: 489/2009

Dated: 01.12.2025

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