

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI
(SPECIAL ORIGINAL JURISDICTION)

TUESDAY, THE TWENTY EIGHTH DAY OF APRIL
TWO THOUSAND AND TWENTY SIX

:PRESENT:

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO
AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR
WRIT PETITION NO: 11944, 11959, 11969 & 11974 OF 2026



WRIT PETITION NO: 11944 OF 2026

Between:

M/s. Rani Plastic Pipes Industries, rep. by Mrs. S. Parvathi, Wife of late Mr. SPY Reddy (Erstwhile Proprietor), C-1, Industrial Estate, Nandyal-518 502, Kurnool District.

Petitioner

AND

1. Commercial Tax Officer-1, Nandyala Circle, Nandyal-518 501.
2. Deputy Commissioner (CT), Kurnool-518 001.
3. Commissioner of Commercial Taxes, Andhra Pradesh, Vijayawada-520 001.
4. State of Andhra Pradesh, rep. by its Principal Secretary to Government, Revenue (CT) Department, Secretariat, Velagapudi, Amaravathi, Guntur District-522 503.

Respondents

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 of Mandamus or any other appropriate writ or order or direction set-aside the assessment order dated 12.12.2025 for the year 1996-97 passed by the 1st Respondent under APGST Act, 1957 as being contrary to the directions of the Sales Tax Appellate Tribunal in T.A No. 138 of 2016 as

also the judgement of this Honble Court dated 11.11.2022 in Special Appeal Nos.20 to 23 of 2004, in Alumeco India Extrusion Limited (27 VST 419) and in violation of principles of natural justice besides being unsustainable for not being based on any record/evidence;

IA NO: 1 OF 2026

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to grant interim stay of all further proceedings in pursuance of the impugned order dated 12.12.2025 passed by the 1st Respondent for the assessment year 1996- 97, Pending disposal of WP 11944 of 2026, on the file of the High Court.

The petition, coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and upon hearing the arguments of Sri KARTHIK RAMANA PUTTAMREDDY Advocate for the Petitioner, GP FOR COMMERCIAL TAX for Respondent Nos.1 to 4 and the Court made the following.

WRIT PETITION NO: 11959 OF 2026

Between:

1. M/s. Rani Plastic Pipes Industries, rep. by Mrs. S. Parvathi, Wife of late Mr. SPY Reddy (Erstwhile Proprietor), C-1, Industrial Estate, Nandyal-518 502, Kurnool District.

Petitioner

AND

1. Commercial Tax Officer-1, Nandyala Circle, Nandyal-518 501.
2. Deputy Commissioner (CT), Kurnool-518 001.
3. Commissioner of Commercial Taxes, Andhra Pradesh, Vijayawada-520 001.
4. State of Andhra Pradesh, rep. by its Principal Secretary to Government, Revenue (CT) Department, Secretariat, Velagapudi, Amaravathi, Guntur District-522 503.

Respondents

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 of Mandamus or any other appropriate writ or order or direction set-aside the assessment order dated 5.11.2025 for the year 1997-98 passed by the 1st Respondent under APGST Act, 1957 as being contrary to the directions of this Honble Court dated 11.11.2022 in Special Appeal No.20 of 2004, in Alumeco India Extrusion Limited (27 VST 419) and in violation of principles of natural justice besides being unsustainable for not being based on any record/evidence;

IA NO: 1 OF 2026

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to grant interim stay of all further proceedings in pursuance of the impugned order dated 05.11.2025 passed by the 1st Respondent for the assessment year 1997-98, Pending disposal of WP 11959 of 2026, on the file of the High Court.

The petition, coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and upon hearing the arguments of Sri KARTHIK RAMANA PUTTAMREDDY Advocate for the Petitioner, GP FOR COMMERCIAL TAX for Respondent Nos.1 to 4 and the Court made the following.

WRIT PETITION NO: 11969 OF 2026

Between:

M/s Rani Plastic Pipes Industries, rep. by Mrs. S. Parvathi, Wife of late Mr. SPY Reddy (Erstwhile Proprietor), C-1, Industrial Estate, Nandyal-518 502, Kurnool District.

Petitioner

AND

1. Commercial Tax Officer-1, Nandyala Circle, Nandyal-518 501.
2. Deputy Commissioner (CT), Kurnool-518 001.

3. Commissioner of Commercial Taxes, Andhra Pradesh, Vijayawada-520 001.
4. State of Andhra Pradesh, rep. by its Principal Secretary to Government, Revenue (CT) Department, Secretariat, Velagapudi, Amaravathi, Guntur District-522 503.

Respondents

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 of Mandamus or any other appropriate writ or order or direction set-aside the assessment order dated 05.11.2025 for the year 1995-96 passed by the 1st Respondent under APGST Act, 1957 as being contrary to the directions of the Sales Tax Appellate Tribunal in T.A.No. 137 of 2016 as also the judgement of this Hon'ble Court dated 11.11.2022 in Special Appeal No.20 of 23, in Alumeco India Extrusion Limited (27 VST 419) and in violation of principles of natural justice besides being unsustainable for not being based on any record/evidence;

IA NO: 1 OF 2026

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to grant interim stay of all further proceedings in pursuance of the impugned order dated 5.11.2025 passed by the 1st Respondent for the assessment year 1998- 99, Pending disposal of WP 11969 of 2026, on the file of the High Court.

The petition, coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and upon hearing the arguments of Sri KARTHIK RAMANA PUTTAMREDDY Advocate for the Petitioner, GP FOR COMMERCIAL TAX for Respondent No.1 to 4 and the Court made the following.

WRIT PETITION NO: 11974 OF 2026

Between:

M/s.Rani Plastic Industries, rep. by Mrs. S. Parvathi, Wife of late Mr. SPY Reddy (Erstwhile Proprietor), C-1, Industrial Estate, Nandyal-518 502, Kurnool District.

Petitioner

AND

1. Commercial Tax Officer-1, Nandyala Circle, Nandyal-518 501.
2. Deputy Commissioner (CT), Kurnool-518 001.
3. Commissioner of Commercial Taxes, Andhra Pradesh, Vijayawada-520 001.
4. State of Andhra Pradesh, rep. by its Principal Secretary to Government, Revenue (CT) Department, Secretariat, Velagapudi, Amaravathi, Guntur District-522 503.

Respondents

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 of Mandamus or any other appropriate writ or order or direction set-aside the assessment order dated 12.12.2025 for the year 1995-96 passed by the 1st Respondent under APGST Act, 1957 as being contrary to the directions of the Sales Tax Appellate Tribunal in T.A No.137 of 2016 as also the judgement of this Hon'ble Court dated 11.11.2022 in Special Appeal Nos.20 to 23 of 2004, in Alumeco India Extrusion Limited (27 VST 419) and in violation of principles of natural justice besides being unsustainable for not being based on any record/evidence;

IA NO: 1 OF 2026

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to grant interim stay of all further proceedings in pursuance of the impugned order dated 12.12.2025 passed by the 1st

Respondent for the assessment year 1995- 96, Pending disposal of WP 11974 of 2026, on the file of the High Court.

The petition, coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and upon hearing the arguments of Sri KARTHIK RAMANA PUTTAMREDDY Advocate for the Petitioner, GP FOR COMMERCIAL TAX for Respondent Nos.1 to 4 and the Court made the following.

ORDER

This Court has also been informed that the operation of the assessment order had been stayed during the pendency of the appeal. In such circumstances, the same stay shall continue to be available to the petitioner until the appeal is disposed of.

Post along with WP.No.9957 of 2026.

SD/- U.SRIDEVI
DEPUTY REGISTRAR
SECTION OFFICER

//TRUE COPY//

To,

1. Commercial Tax Officer-1, Nandyala Circle, Nandyal-518 501.
2. Deputy Commissioner (CT), Kurnool-518 001.
3. Commissioner of Commercial Taxes, Andhra Pradesh, Vijayawada-520 001. (addressee 1 to 3 by RPAD)
4. The Principal Secretary to Government, State of Andhra Pradesh, Revenue (CT) Department, Secretariat, Velagapudi, Amaravathi, Guntur District-522 503.(by **Special Messenger**)
5. One CC to SRI. KARTHIK RAMANA PUTTAMREDDY Advocate [OPUC]
6. Two CCs to GP FOR COMMERCIAL TAX, High Court of Andhra Pradesh. [OUT]
7. Two spare copies

HIGH COURT

RRR,J &
TCDS,J

DATED:28/04/2026

POST ALONG WITH WP.NO.9957 OF 2026

ORDER

WP.Nos.11944, 11959, 11969 & 11974 of 2026

STAY

