



**IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI
(SPECIAL ORIGINAL JURISDICTION)
FRIDAY, THE EIGHTH DAY OF MAY
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: 13311 OF 2026**

Between:

Palnadu Life Insurance Agents' Association, Rep. by its Secretary,
G.Hanumantha Rao, S/o Pedda Seshaiyah, Aged 50 Years, L.I.C Agent,
R/o.D.No.9-92, Beside Vasavi Lodge, Piduguralla, Palnadu District.

Petitioner

AND

1. The State of Andhra Pradesh, Rep. by its Principal Secretary,
Commercial Taxes Department (Professional Tax), Secretariat,
Secretariat, Velagapudi, Amaravathi, Guntur District. 522 238
2. The Chief Commissioner, Commercial Tax Department (Professional
Tax), D.No.5-59, Bandar Road, Spring Valley Apartments Rajiv Bhargav
Colony Road, Edupugallu Village, Vijayawada, Krishna District. 521151
3. The Joint Commissioner, Commercial Tax Department (Professional
Tax), Palnadu Division, Narasaraopet, Palnadu District. 522601
4. The Dy. Commissioner, Tax Officer, Piduguralla, Palnadu District.
522413
5. The Asst. Commissioner (ST), Piduguralla Circle, Guntur-II Division,
D.No.19-1077/1, Behind Valella Residency, Kondamodu, Piduguralla,
Palnadu District. 522413
6. The Commercial Tax Officer, Piduguralla, Palnadu District. 522413
7. The Branch Manager, LIC of India, Gurazala Branch, 67G, Palnadu
District. 522415

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, order or direction more particularly one in the nature of Writ of Mandamus declaring the action, things and deeds of 4th Respondents in issuing the Attachment Notice in Rc.No. 18/2018/ETA-V/dated 18-03-2026 issued by Respondent in directing 7th Respondent LIC Branch Manager to furnish the information within 3 days failing which "Surmons will be issued to attend in person", by enclosing the list of assesses names who are the members of the Petitioner Association, which is illegal, irregular, arbitrary, against to the Principles of Natural Justice, contra to the provisions of Andhra Pradesh Professional Tax Act, 1987 and in violation of Articles 14, 19, 21 and 300-A of Constitution of India, consequently direct Respondent No.4 to drop proceedings in Rc.No. 18/2018/ETA-V/dated 18-03-2026;

IA NO: 1 OF 2026

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 Impugned Attachment Notice in Rc.No. 18/2018/ETA-V/dated 18-03-2026 issued by 4th Respondent to 7th Respondent, Pending disposal of WP 13311 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 NARASIMHA RAO GUDISEVA Advocate for the Petitioner), GP FOR COMMERCIAL TAX for Respondent Nos.1 to 6 and the Court made the following.

ORDER

The learned Government Pleader for Commercial Taxes, appearing for the respondents, seeks time to file a counter-affidavit.

Prima facie, the demand notice issued by the 4th respondent, does not appear to be in accordance with the requirements of the Professional Tax Act, 1987.

Accordingly, there shall be stay of all further proceedings,
pursuant to the notice, dated 18.03.2026.

Post on 07.07.2026.

//TRUE COPY//

SD/- K.J.RAJA BABU
ASSISTANT REGISTRAR

SECTION OFFICER

To,

1. The Principal Secretary, State of Andhra Pradesh, Commercial Taxes Department (Professional Tax), Secretariat, Secretariat, Velagapudi, Amaravathi, Guntur District. 522 238 (by **Special Messenger**)
2. The Chief Commissioner, Commercial Tax Department (Professional Tax), D.No.5-59, Bandar Road, Spring Valley Apartments Rajiv Bhargav Colony Road, Edupugallu Village, Vijayawada, Krishna District. 521151
3. The Joint Commissioner, Commercial Tax Department (Professional Tax), Palnadu Division, Narasaraopet, Palnadu District. 522601
4. The Dy. Commissioner, Tax Officer, Piduguralla, Palnadu District. 522413
5. The Asst. Commissioner (ST), Piduguralla Circle, Guntur-II Division, D.No.19-1077/1, Behind Valella Residency, Kondamodu, Piduguralla, Palnadu District. 522413
6. The Commercial Tax Officer, Piduguralla, Palnadu District. 522413
7. The Branch Manager, LIC of India, Gurazala Branch, 67G, Palnadu District. 522415 (addressee 2 to 7 by **RPAD**)
8. One CC to SRI. NARASIMHA RAO GUDISEVA Advocate [OPUC]
9. Two CCs to GP FOR COMMERCIAL TAX, High Court Of Andhra Pradesh. [OUT]
10. Two spare copies

HIGH COURT

RRR,J &
TCDS,J

DATED:08/05/2026

POST ON 07.07.2026

ORDER

WP.No.13311 of 2026

STAY

NLB

