



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

[3529]

TUESDAY, THE FIFTH DAY OF MAY
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 12902/2026

Between:

M/s. Rani Plastic Pipes Industries,

...PETITIONER

AND

The Commercial Tax Officer¹ and Others

...RESPONDENT(S)

Counsel for the Petitioner:

1. KARTHIK RAMANA PUTTAMREDDY

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

The Court made the following Order:

Prima facie, the observation of the Assessing Officer that the Assessing Officer can rely upon the date and the findings of the Central Excise Department, for passing an assessment order, runs contrary to the observations of this Court, in an earlier round of litigation, that an independent exercise would have to be carried out, by the Assessing Authority.

In such circumstances, there shall be stay of recovery proceedings, pursuant to the order of penalty, dated 08.01.2026, till further orders.

For filing of a counter-affidavit, post on 16.06.2026.

R. RAGHUNANDAN RAO, J

T.C.D.SEKHAR, J

KPV