

[3529]

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

(SPECIAL ORIGINAL JURISDICTION)

TUESDAY, THE FIFTH 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: 12905 OF 2026



Between:

M/s. Sujala Pipes Private Limited, rep. by its Director, S. Sujala, C-1,
Industrial Estate, Nandyal-518 502, Kurnool District.

Petitioner

AND

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

Respondent

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 8.1.2026 for the assessment year 1994-95 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.146 of 2016 and also the judgement of this Hon'ble Court dated 11.11.2022 in

Special Appeal No.23 of 2004 and the Hon'ble Supreme Court 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 grounds 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 8.1.2026 passed by the 1st Respondent for the assessment year 1994- 1995, Pending disposal of WP 12905 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 the Respondent Nos.1 to 4, 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."

//TRUE COPY//

**SD/- M.VENKATESWARA RAO
ASSISTANT REGISTRAR**

SECTION OFFICER

To,

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

KJ

HIGH COURT

**RRR,J &
TCDS,J**

DATED:05/05/2026

POST ON 16.06.2026

ORDER

WP.No.12905 of 2026

STAY

