

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI [3488]
(SPECIAL ORIGINAL JURISDICTION)

WEDNESDAY, THE THIRTY FIRST DAY OF JULY
TWO THOUSAND AND TWENTY FOUR

:PRESENT:

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO
AND

THE HONOURABLE SRI JUSTICE HARINATH.N

WRIT PETITION NO: 14572 OF 2024



Between:

M/s. Vishal Ispat, Represented by Shri. Abdul Jabbar Dagli, Plot No 25, B
Block, Auto Nagar, Visakhapatnam, Andhra Pradesh - 530 012.

Petitioner

AND

1. The Additional Commissioner (State Tax) Appellate Authority, 40-5-19/9B, Back of NVKR Towers, Mogalrajapuram, Vijayawada, Andhra Pradesh - 520 010.
2. The Deputy Assistant Commissioner of State Tax Gajuwaka Circle,, Vijayawada - II Division, D.No- 7-9-27, Near Pantulagari Meda, Gayathri Bhavan, Old Gajuwaka, Visakhapatnam, Andhra Pradesh - 530 026.
3. The State of Andhra Pradesh, Represented by its Principal Secretary, Revenue Department (Commercial Tax), A.P. Secretariat, Velegapudi.
4. Union of India, Department of Revenue, Represented by its Secretary (Revenue) North Block, New Delhi.

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 writ, direction or order quashing the proceedings of the 1st Respondent in Endorsements dated 30.03.2024 (Annexure P-1) rejecting the admission of appeals which were filed as per Notification No. 53/2023 - Central Tax dated 02.11.2023 against the Orders in Form DRC-07 dated 29.04.2023 passed by the 2nd Respondent as unconstitutional, unreasonable and against the principles of natural justice

and prayed for condoning the delay in filing of the GST appeal, remanding back the matter to the 1st Respondent for fresh adjudication of the Appeal filed by Petitioner based on merits. ✓

IA NO: 1 OF 2024

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 stay the operation of the proceedings 1st Respondent in Endorsements dated 30.03.2024 (Annexure P-1) rejecting the admission of appeals filed against the Orders in Form DRC-07 dated 29.04.2023, in the interest of justice and pass, Pending disposal of WP 14572 of 2024, 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 ANIL KUMAR BEZAWADA Advocate for the Petitioners and of GP FOR COMMERCIAL TAX for the Respondent Nos. 1 to 4, Sri V K YAGHNA DUTT, Deputy Solicitor General of India for Respondent No.4 and the Court made the following. ✓

ORDER

“Learned Government Pleader for Commercial Tax seeks time to file counter. Let the matter be posted after filing of counter. ✓

There shall be interim stay of operation of the order in Form DRC-07 dated 29.04.2023 passed by the 2nd respondent, subject to payment of 20% of the disputed tax, within a period of four weeks. ✓

Any payment made at the first appellate stage, shall be taken into account for calculating 20% tax.” ✓

//TRUE COPY//

For . . .

Sd/- M. PRABAKAR RAO
ASSISTANT REGISTRAR

oh
SECTION OFFICER

To,

1. The Additional Commissioner(State Tax) Appellate Authority, 40-5-19/9B, Back of NVKR Towers, Mogalrajapuram, Vijayawada, Andhra Pradesh - 520 010.
2. The Deputy Assistant Commissioner of State Tax Gajuwaka Circle,, Vijayawada - II Division, D.No- 7-9-27, Near Pantulagari Meda, Gayathri Bhavan, Old Gajuwaka, Visakhapatnam, Andhra Pradesh - 530 026.
3. The Principal Secretary, The State of Andhra Pradesh, Revenue Department (Commercial Tax), A.P. Secretariat, Velegapudi.
4. The Secretary (Revenue) Union of India, Department of Revenue, North Block, New Delhi. (Addresses 1 to 4 by RPAD)
5. One CC to SRI. ANIL KUMAR BEZAWADA Advocate [OPUC]
6. Two CCs to GP FOR COMMERCIAL TAX, High Court of A.P at Amaravathi.
7. One CC to SRI. Sri V K YAGHNA DUTT, Deputy Solicitor General of India.
8. Two spare copies.

psk

HIGH COURT

RRR,J &
HN,J

DATED:31/07/2024

ORDER

WP.No.14572 of 2024

INTERIM STAY

