

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

**MONDAY, THE TWENTY SEVENTH 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: 12330 OF 2010**



Between:

M/s. Obulapuram Mining Co. Pvt Ltd, Sy.No.1/P, Obulapuram Village,
D.Hirehal Mandal, Rayadurga Taluk., Anantapur District, A.P.rep.by its
Managing Director Sri B.V.Sreenivasa Reddy.

...Petitioner

AND

1. The Commercial Tax Officer-II, Raghuveer Towers, Subash Road, Anantapur.
2. The Assistant Commissioner of Commercial Taxes (LTU), office of the Deputy Commissioner (CT), Raghuveer Towers, Subash Road, Anantapur.
3. The State of Andhra Pradesh, Rep. by its Principal Secretary, Revenue (Commercial Taxes)Department, Secretariat Buildings, Hyderabad.

...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 an appropriate Writ, Order or Direction more particularly in the nature of MANDAMUS declaring the action of the Respondents in not refunding pre-deposit amount of Rs.1,15,55,105-00, which was deposited towards 12.5% of the disputed tax for maintaining appeal u/s/19 against the Assessment Order for the Assessment Year 2004-2005 (CST), along with

interest @ 18% from 1-11-2008 as per the Third Proviso to S.21 (2) of the A.P.General Sales Tax Act, 1957, as arbitrary, illegal and without authority, and consequently direct the Respondents to refund the same with interest @ 18% p.a. as per the Third Proviso to S.21(2) of the A.P.General Sales Tax Act, 1957.

The Petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and upon hearing the arguments of SRI G NARENDRA CHETTY Advocate for the Petitioner, and of GP FOR COMMERCIAL TAX, for the Respondents, the Court made the following

ORDER:

The 1st respondent shall file a counter-affidavit, by the next date of hearing. Failing which, he shall personally present before this Court.

Post on 15.06.2026, under the caption 'Specially Mentioned Cases'.

Sd/- N. NAGAMMA
ASSISTANT REGISTRAR

//TRUE COPY//

For

SECTION OFFICER

To,

1. The Commercial Tax Officer-II, Raghuveer Towers, Subash Road, Anantapur. **(by Speed Post)**
2. One CC to SRI. G NARENDRA CHETTY Advocate [OPUC]
3. Two CCs to GP FOR COMMERCIAL TAX, High Court of Andhra Pradesh. [OUT]
4. **Two spare copies**

PSR

HIGH COURT

**RRR,J
&
TCDS,J**

DATED:27/04/2026

NOTE: Post on 15.06.2026, under the caption 'Specially Mentioned Cases'.

ORDER

WP.No.12330 of 2010



DIRECTION