

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

**MONDAY, THE FIFTEENTH DAY OF JUNE
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, Anantapur 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 the earlier order of High Court dated 27.04.2026 made herein and upon hearing the arguments of Sri G NARENDRA CHETTY Advocate for the Petitioner, GP FOR COMMERCIAL TAX for Respondents No.1 to 3 and the Court made the following.

ORDER

On 27.04.2026, this Court had directed the 1st respondent to file a counter-affidavit by the next date of hearing, failing which he should personally present.

No counter-affidavit has been failed, 1st respondent is also not present in the Court.

Post on 17.06.2026 for appearance of the 1st respondent.

//TRUE COPY//

SD/-K.V.RAGHAVULU
ASSISTANT REGISTRAR

SECTION OFFICER

To,

1. The Commercial Tax Officer -II, Anantapur Towers, Subash Road, Anantapur (BY SPEED POST) (FOR APPEARANCE).
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

HIGH COURT

RRR,J &
TCDS,J

DATED:15/06/2026

POST ON 17.06.2026

ORDER

WP.No.12330 of 2010

FOR APPEARANCE

