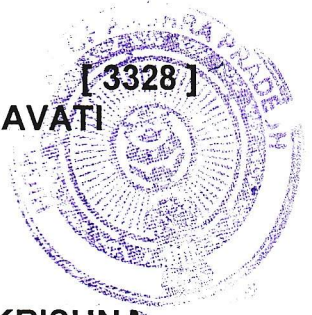


**IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI  
(SPECIAL ORIGINAL JURISDICTION)  
WEDNESDAY, THE THIRD DAY OF SEPTEMBER  
TWO THOUSAND AND TWENTY FIVE**



**:PRESENT:**

**THE HONOURABLE SRI JUSTICE GANNAMANENI RAMAKRISHNA  
PRASAD**

**WRIT PETITION NO: 23437 OF 2025**

**Between:**

1. M/s. Andhra Cements Ltd., A company registered under the Companies Act, 1956, Having its registered office at Durgapuram, Srinagar Post, Dachepalli Mandal, Palnadu District, Andhra Pradesh - 522414. Represented by its Authorised Signatory.
2. M/s. Sagar Cements Limited, A company registered under the Companies Act, 1956, Having its registered office at Plot 111, Road No. 10, Sravanthi Nagar, ICRISAT Colony, Jubilee Hills, Hyderabad, Telangana - 500033. Represented by its Authorised Signatory.

**Petitioners**

**AND**

1. Union of India, Ministry of Labour and Employment, Shram Shakti Bhawan, 5, Rafi Marg, Block G 6, Sansad Marg Area, New Delhi - 110001, Represented by Secretary.
2. Joint Commissioner of Labour, Guntur Zone Government of Andhra Pradesh 6-15-41 and 42, Kondaveeti Towers Apts., Aruridel Pet, Guntur, Andhra Pradesh.

**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 pass an order or orders, direction or writ more particularly one in the nature of Writ of Mandamus, declaring the Assessment Order dated 07.07.2023 in Procs. No. C/1887-278/2012 passed by Respondent No. 2 as arbitrary, illegal, issued in contravention of the Insolvency and Bankruptcy

Code, 2016 and the law settled by the Honble Supreme Court of India, and consequently set aside the same.

**IA NO: 1 OF 2025**

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 to stay all further proceedings in furtherance to the Assessment Order dated 07.07.2023 in Procs. No. C/1887-278/2012 passed by Respondent No. 2 and pass s, Pending disposal of WP 23437 of 2025, 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 N JEEVAN KUMAR Advocate for the Petitioner and of Deputy Solicitor General of India for Respondent No.1,GP FOR LABOUR DEPARTMENT for Respondent No.2, the Court made the following

**ORDER**

“Heard Sri Vikram Pooserla, learned Senior Counsel appearing online on behalf of Sri N. Jeevan Kumar, learned Counsel for the Writ Petitioners and Sri Ch. Praveen, learned Assistant Government Pleader for Respondent No.2.

2. Sri Vikram Pooserla, learned Senior Counsel appearing online on behalf of Sri N. Jeevan Kumar, learned Counsel for the Writ Petitioners, has drawn the attention of this Court to the Impugned Proceedings dated 07.07.2023 (Ex.P.1).

3. The Impugned Proceedings would indicate that Notices were issued by the Respondent Department on 26.10.2013 and around that time.

4. It is submitted by the learned Senior Counsel that during the resolution process under the Insolvency and Bankruptcy Code, 2016, before the National Company Law Tribunal, Amaravati Bench, Petitioner

No.2 was declared as the successful Resolution Applicant, and consequently took over Petitioner No.1, as per the Proceedings dated 16.02.2023 (Ex.P.6).

5. It is the submission of the learned Senior Counsel that the debts or arrears which were not considered during the resolution process cannot be claimed against the successful Resolution Applicant after the Resolution Plan has been approved. In this case, admittedly, the resolution plan has been approved by the National Company Law Tribunal, Amaravati Bench, on 16.02.2023 (Ex.P.6.).

6. In this view of the matter, prima facie, this Court is of the opinion that the balance of convenience is in favour of the Writ Petitioners.

7. Accordingly, the Impugned Proceedings dated 07.07.2023 (Ex.P.1) shall remain suspended till the next listing.

8. Sri Ch. Praveen, learned Assistant Government Pleader for Respondent No.2, seeks time to file Counter-Affidavit.

9. Let Counter Affidavit be filed within four weeks. Two weeks thereafter for filing Rejoinder.

10. List the matter on 29.10.2025."

SD/- M.SRINIVAS  
ASSISTANT REGISTRAR  
  
SECTION OFFICER

//TRUE COPY//

For .

To,

1. The Secretary, Union of India, Ministry of Labour and Employment, Shram Shakti Bhawan, 5, Rafi Marg, Block G 6, Sansad Marg Area, New Delhi -110001.
2. Joint Commissioner of Labour, Guntur Zone Government of Andhra Pradesh 6-15-41 and 42, Kondaveeti Towers Apts., Aruridel Pet, Guntur, Andhra Pradesh. (Nos. 1 and 2 by RPAD)
3. One CC to SRI. N JEEVAN KUMAR Advocate [OPUC]
4. Two CCs to GP FOR LABOUR DEPARTMENT, High Court of A.P at Amaravathi.[OUT]
5. One CC to Deputy Solicitor General of India , High Court of A.P.
6. One spare copy

HIGH COURT

GRKP,J

DATED:03/09/2025

LIST THE MATTER ON 29.10.2025

ORDER

WP.No.23437 of 2025

INTERIM SUSPENSION

