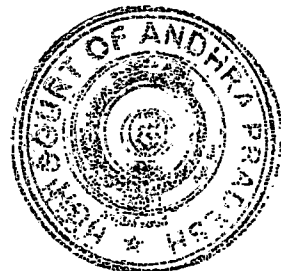


**IN THE HIGH COURT OF ANDHRA PRADESH :: AMARAVATI
(Special Original Jurisdiction)**

**TUESDAY, THE TWENTY SIXTH DAY OF SEPTEMBER
TWO THOUSAND AND TWENTY THREE**

PRESENT

**HONOURABLE SRI JUSTICE U.DURGA PRASAD RAO
AND
HONOURABLE SRI JUSTICE A V RAVINDRA BABU**



WRIT PETITION NO: 25103 OF 2023

Between:

Potluri Agro Farms And Projects India Pvt Ltd, (Represented by its Director),
Srinivasa Chakravarthi Potluri, TS No.973, D. No. 7-18-8, Flat No. B-3, Vepa
Heights, Waltair Ward, Visakhapatnam - 530017.

...PETITIONER

AND

1. Deputy Commissioner (ST), Visakhapatnam-I Division, Visakhapatnam
2. Joint Commissioner (ST), Visakhapatnam- I Division, Visakhapatnam.
3. The State of Andhra Pradesh, (Rep by its Principal Secretary), Home
Department, Secretariat, Velgapudi, Amaravati.

...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 in nature of writ of mandamus i. Declaring the impugned Final Order No. DIN3715122240550 Dt. 15.12.2022 passed by the 1st Respondent as being illegal; arbitrary, issued without the authority of law, in violation of principles of natural justice and judicial discipline, violative of principles of natural justice and violative of Articles 14 and 19 (1) (g) and Articles 265 of Constitution of India and Contrary to provisions CGST/APGST act, 2017 and. ii. Remand the matter back to 1st respondent for passing fresh order after providing relied-upon documents to the petitioner and giving an opportunity to be heard.

IA NO: 1 OF 2023

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 the collection of the disputed tax, interest and penalty under the impugned Final Order No. DIN 3715122240550 Dt. 15.12.2022 passed by the 1st respondent.

Counsel for the Petitioner(s): SRI. Y SREENIVASA REDDY

Counsel for the Respondents 1 & 2 : GP FOR COMMERCIAL TAX

Counsel for the Respondent No.3 : GP FOR HOME

The Court made the following: ORDER

**HON'BLE SRI JUSTICE U.DURGA PRASAD RAO
AND**

HON'BLE SRI JUSTICE A.V.RAVINDRA BABU

WRIT PETITION No.25103 of 2023

ORDER: *(Per Hon'ble Sri Justice U.Durga Prasad Rao)*

Heard learned counsel for petitioner and perused the record.

2. The petitioner is challenging the Assessment Order dated 15.12.2022 passed by the 1st respondent. The main ground on which this writ petition is filed is that the petitioner had not been given sufficient opportunity to submit reply to the show cause notice.

3. On perusal, show cause notice dated 07.11.2022 was served on the petitioner by Gmail. The final Assessment Order was passed on 15.12.2022 meaning thereby more than one month interregnum time was there for the petitioner to submit its reply/objection if any against the show cause notice.

4. Now the petitioner claims as if the principles of natural justice were denied to the petitioner in the matter of submitting its reply to the show cause notice, which in our view is not correct.

Without going into the further details and merits of the petitioner's

case if any, since the petitioner has alternative and efficacious remedy to file appeal, the writ petition is disposed of giving liberty to the petitioner to file appeal before the appropriate authority. No costs.

As a sequel, interlocutory applications pending, if any, in this case shall stand closed.

**SD/- K. TATA RAO
DEPUTY REGISTRAR**

//TRUE COPY//

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SECTION OFFICER

To,

1. The Deputy Commissioner (ST), Visakhapatnam-I Division, Visakhapatnam
2. The Joint Commissioner (ST), Visakhapatnam- I Division, Visakhapatnam
3. The Principal Secretary, State of Andhra Pradesh, Home Department, Secretariat, Velgampudi, Amaravati.
4. One CC to SRI. Y SREENIVASA REDDY Advocate [OPUC]
5. Two CCs to GP FOR COMMERCIAL TAX, High Court of Andhra Pradesh. [OUT]
6. Two CCs to GP FOR HOME, High Court of Andhra Pradesh. [OUT]
7. Three CD Copies

Madhu

SK

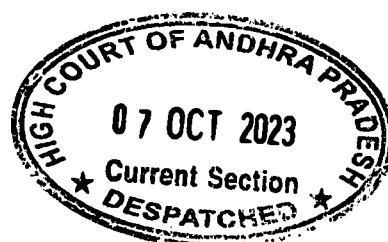
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HIGH COURT

DATED:26/09/2023

ORDER

WP.No.25103 of 2023



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DISPOSING THE WP WITHOUT COSTS