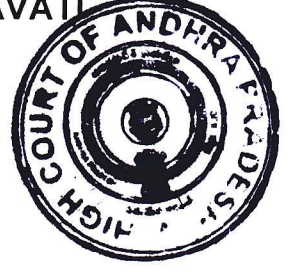


IN THE HIGH COURT OF ANDHRA PRADESH :: AMARAVATI
(Special Original Jurisdiction)

WEDNESDAY, THE TWENTY FIFTH DAY OF JUNE
TWO THOUSAND AND TWENTY FIVE



PRESENT

THE HONOURABLE SRI JUSTICE R. RAGHUNANDAN RAO

AND

THE HONOURABLE SMT JUSTICE SUMATHI JAGADAM

REVIEW IA No.1 OF 2024

IN

WRIT PETITION NO: 25103 OF 2023

IA No.1 OF 2024

Between:

Potluri Agro Farms & Projects India Pvt. Ltd., (Represented by its Director)
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 Section 114 Order 47 and Rules 1,4 & 5 of CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to review the Order, dated 26-09-2023 in WP No. 25103 of 2023 and restore the same on the file of the Hon'ble Court and dispose of the Writ Petition in accordance with law in the interest of justice and equity as otherwise the petitioner will be put to severe loss and hardship.

WRIT PETITION NO: 25103 OF 2023

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: M/s. SUREDDY HARSHITHA

Counsel for the Respondent Nos.1 &2: GP FOR COMMERCIAL TAX

Counsel for the Respondent Nos.3: GP FOR HOME

The Court made the following: ORDER

The learned Government Pleader seeks time to obtain instructions and to file counter.

Post on 23.07.2025.

In the meanwhile, there shall be stay of collection of tax pursuant to the impugned order subject to payment of 10% of the disputed tax, by the petitioner, within a period of six weeks.

//TRUE COPY//

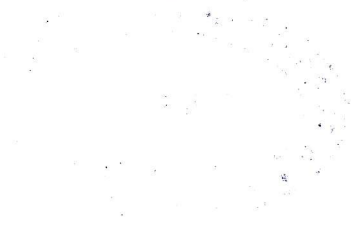
Sd/- G. HELA NAIDU
ASSISTANT REGISTRAR

SECTION OFFICER

To,

1. Deputy Commissioner (ST), Visakhapatnam-I Division, Visakhapatnam
2. Joint Commissioner (ST), Visakhapatnam- I Division, Visakhapatnam
3. The Principal Secretary, Home Department, State of Andhra Pradesh, Secretariat, Velgapudi, Amaravati.
4. One CC to M/s. Sureddy Harshitha, 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.

ssb



HIGH COURT

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DATED:25/06/2025

ORDER

IA No.1 of 2024

in

WP.No.25103 of 2023



DIRECTION