

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

**WEDNESDAY, THE TENTH DAY OF DECEMBER  
TWO THOUSAND AND TWENTY FIVE**

**:PRESENT:**

**THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO  
AND**

**THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR**



**WRIT PETITION NO: 25300 OF 2024**

**Between:**

M/s Siva Ragini Filling Station, R.S.No. 14/1BI, TNT Road, 4/132, Near Holy Cross Circle, Yerrabalem Village, Sullurpet Mandal Rep. by its Proprietor Sri. Sukumar Siva Raji S/o Sivaraji Aged about 41 years Tirupati District - 524121, Andhra Pradesh.

**...Petitioner**

**AND**

1. The Deputy Commercial Tax Officer, No. -I Circle, O/o. Commercial Tax Officer, Gudur, SPSR Nellore District.
2. The Commercial Tax Officer, Gudur, SPSR Nellore District.
3. The Deputy Commissioner of CT, Nellore, SPSR Nellore District.
4. State of Andhra Pradesh, Rep by its Principal Secretary, Revenue (CT) Department, Velagapudi, Amaravathi, Guntur District, Andhra Pradesh.

**...Respondents**

Petition under Article 226 of the Constitution of India is filed 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 particularly in the nature of Writ of MANDAMUS declaring the action of the 1<sup>st</sup> Respondent in issuing the notices dated 20-09-2024 and 10-10-2024 without issuing any show cause notice and without even issuing / serving personal hearing notices and without serving any assessment order and penalty but only demand

notices dated 20-09-2024 and 10-10-2024 and levying tax and penalty as illegal, arbitrary, unjust, improper, without authority of law and jurisdiction, contrary to the principles of natural justice and also the provisions of the APVAT Act 2005 and articles 14, 19(1)(g), 21, 265 of the Constitution of India and consequently to set aside the same

**IA NO: 1 OF 2024**

Petition under Section 151 of CPC is filed 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 pursuant to the demand notices dated 20-09-2024 and 10-10-2024, Pending disposal of WP 25300 of 2024, 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 the earlier orders of the High Court dated 08.01.2025, 22.01.2025, 19.02.2025, 19.03.2025, 02.04.2025, 23.04.2025, 02.07.2025, 30.07.2025, 10.09.2025 & 08.10.2025 made herein and upon hearing the arguments of Sri M.V.J.K.Kumar, Advocate for the Petitioner, and of GP for Commercial Tax, for the Respondents, the Court made the following

**ORDER:**

**Post on 17.12.2025.**

**Interim direction granted earlier shall stand extended by a further period of six weeks.**

**//TRUE COPY//**

**SD/-U.SRI DEVI  
DEPUTY REGISTRAR  
SECTION OFFICER**

**To,**

1. One CC to SRI. M V J K KUMAR Advocate [OPUC]
2. Two CCs to GP FOR COMMERCIAL TAX, High Court of Andhra Pradesh [OUT]
3. Two spare copies

**HIGH COURT**

**RRR,J**

**&**

**TCDS,J**

**DATE:10.12.2025.**

**Post on 17.12.2025.**

**ORDER**

**WP.No.25300 of 2024**

**INTERIM ORDER EXTENDED**

