

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

TUESDAY, THE SIXTEENTH 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: 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. SukumarSivaRaji S/o Sivaraji Aged anout 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 1st 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, 10.12.2025, 11.03.2026 & 22.04.2026 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:

The learned counsel appearing for the petitioner seeks time.

Post on 06.07.2026.

Interim order granted earlier shall stand extended till 13.07.2026.

SD/-V.ASHOK

ASSITANT REGISTRAR

//TRUE COPY//


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

PSR

HIGH COURT

RRR,J

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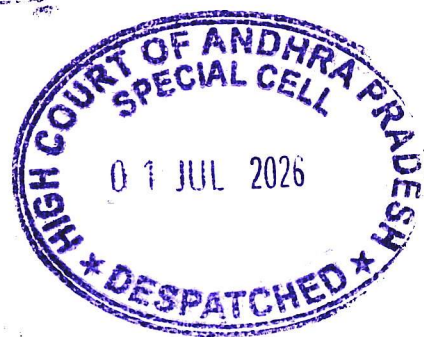
TCDS,J

DATE: 16.06.2026.

NOTE: Post on 06.07.2026.

ORDER

WP.No.25300 of 2024



INTERIM ORDER EXTENDED