

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

WEDNESDAY, THE EIGHTH DAY OF JANUARY

TWO THOUSAND AND TWENTY FIVE

:PRESENT:

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

AND

THE HONOURABLE SRI JUSTICE MAHESWARA RAO KUNCHEAM

WRIT PETITION NO: 25300 OF 2024



Between:

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 SivaRaji 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 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 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 for the petitioner submits that a proceeding under Form GST DRC-09 has been issued to the Branch Manager, State Bank of India, Sullurpeta, for attachment of the amount available in the account of the petitioner for recovery of Rs.5,41,56,526/-. ✓

The learned counsel also submits that at present, an amount of Rs.2,00,000/- aprox. is available in the account of the petitioner. ✓

In such circumstances, there shall be an order to permit the petitioner to carryout operations in the account, subject to the maintenance of the balance, which is presently available in the account. This order shall be in force for a period of two (02) weeks. ✓

Post on 22.01.2025. ✓

SD/- M.PRABHAKARA RAO
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

Foi

To,

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.
(Addressees 1 to 3 by RPAD)
4. The Principal Secretary, Revenue (CT) Department, State of Andhra Pradesh, Velagapudi, Amaravathi, Guntur District, Andhra Pradesh. **(by Special Messenger)**
5. One CC to SRI. M V J K KUMAR Advocate [OPUC] ✓
6. Two CCs to GP FOR COMMERCIAL TAX, High Court of Andhra Pradesh [OUT]
7. **Two spare copies**

PSR

HIGH COURT

**RRR,J
&
MRK,J**

DATED:08/01/2025

NOTE: Post on 22.01.2025.

ORDER

WP.No.25300 of 2024

INTERIM DIRECTION

