



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



TUESDAY, THE 25th DAY OF AUGUST 2026

PRESENT

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

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 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, 16.06.2026, 06.07.2026 & 29.07.2026 made herein and upon hearing the arguments of Sri M.V.J.K.Kumar, Advocate for the Petitioner, and of Mr.S.A.V.Sai Kumar, Assistant Government Pleader for Commercial Tax, for the Respondents, the Court made the following;

ORDER:

It is represented by Mr.S.A.V.Sai Kumar, learned Assistant Government Pleader for Commercial Tax, that the relevant documents which were referred to in the counter-affidavit have been filed today.

Registry is directed to put up the same along with the file.

List the matter on 03.09.2026.

Interim order granted on the earlier occasion shall stand extended for a further period of four (04) weeks.

SD/-I.BHASKARA LAKSHMI
ASSISTANT 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. The Section Officer, DB Section, High Court of Andhra Pradesh.
4. Two spare copies

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HIGH COURT

NJS,J

&

TCDS,J

DATE: 25.08.2026

List the matter on 03.09.2026

ORDER

WP.No.25300 of 2024

INTERIM ORDER EXTENDED

