



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

[3559]

WEDNESDAY, THE TWENTY NINTH DAY OF OCTOBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE SUBHENDU SAMANTA

WRIT PETITION Nos: 26352, 26371 & 26377 of 2025

WRIT PETITION NO: 26352/2025

Between:

Chukkapalli Ramakrishna Prasad

...PETITIONER

AND

The Deputy Commercial Tax Officer and Others

...RESPONDENT(S)

WRIT PETITION NO: 26371/2025

Between:

Chukkapalli Siddharth and Others

...PETITIONER(S)

AND

The Deputy Commercial Tax Officer and Others

...RESPONDENT(S)

WRIT PETITION NO: 26377/2025

Between:

Chukkapalli Chakravarthy

...PETITIONER

AND

The Deputy Commercial Tax Officer and Others

...RESPONDENT(S)

Counsel for the Petitioners:

- 1.KARAN TALWAR

Counsel for the Respondent(S):

- 1.GP FOR COMMERCIAL TAX
- 2.

The Court made the following Common Order:

The petitioners in these Writ Petitions are Directors of a Company known as M/s. Kusalava Batteries Private Limited, which has been wound up by the Orders of the National Company Law Tribunal, Hyderabad Bench.

The Tax Authorities have frozen the bank accounts of the petitioners herein for recovery of tax dues of Rs.23,00,000/- approximately, due from the aforesaid Company. This step was taken, on the ground that, these three petitioners are Directors of the said Company and would be liable to clear the dues of the Company.

Learned counsel for the petitioners would contend that, the balance in the accounts, of the petitioners, which have been frozen, contain more than Rs.24,00,000/- and it would be unfair to freeze all the accounts for recovery of only Rs.24,00,000/-.

In these circumstances, the accounts of the petitioners, in W.P.Nos.26352 & 26377 of 2025, shall be unfrozen and the petitioners shall be entitled to operate the said accounts. However, the petitioner in W.P.No.26371 of 2025, shall be permitted to operate his account, subject to the condition of retaining a minimum balance of Rs.24,00,000/-.

The Respondent Authorities, shall ascertain whether there is a minimum balance of Rs.24,00,000/- in the account of the petitioner, in W.P.No.26371 of 2025 and thereupon, issue orders for release of the accounts of the petitioners in W.P.Nos.26352 & 26377 of 2025. Similarly, orders for permitting the

petitioner in W.P.No.26371 of 2025, subject to the above condition, shall also be issued, after verifying the balance in the said account.

Post on 12.11.2025.

R. RAGHUNANDAN RAO, J

SUBHENDU SAMANTA, J

KPV