IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVTHI

(Special Original Jurisdiction)

TUESDAY, THE EIGHTEENTH DAY OF JUNE,

TWO THOUSAND AND TWENTY FOUR

: PRESENT:

THE HONOURABLE SRI JUSTICE RAVI NATH TILHARI

AND

THE HONOURABLE SMT JUSTICE KIRANMAYEE MANDAVA

WRIT PETITION NO: 19619 OF 2023

Between:

M/s. S V R Foods, rep. by its Managing Partner, Mr. Sathi Venkata Reddy, Vemulapalli - 533341, Mandapeta Mandal, East Godavari District, Andhra Pradesh

...Petitioner

AND

1. Commercial Tax Officer, Mandapeta circle, Mandapeta, East Godavari District
2. The District Supply Officer, AP State Civil Supplies Corporation, Collectorate Compound, Kakinada, East Godavari District, A.P.
3. State of Andhra Pradesh, rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Velagapudi, Amaravathi

...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 a Writ of Mandamus or any other appropriate Writ or order or direction, (a) declaring the action of the 1st Respondent in rejecting the representation for waiver, as illegal, arbitrary, contrary to law and the Government Memos, though the Petitioner had complied with all the conditions as per Government Memo with respect to waiver as well as completion of the assessments on time; and set aside the same; (b) and further declare that the due date 30.9.2018 mentioned in Government Memo No.REV-35024/3/2017-CT-II, dated 5.9.2018 will be only to complete the regular assessment but not the revised or remand proceedings or for waiver proceedings; and (c) to further declare that there was no deadline for claiming waiver or completing the waiver proceeding in view of the language and the conditions in Government Memo dated 05.09.2018 and consequently direct the 1st Respondent to reopen the assessments for the years 2011-12 to 2014-15 under the Central Sales Tax Act, 1956, declaring the Petitioner as eligible for waiver.

IA NO: 1 OF 2023

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to grant stay of all further proceedings including stay of collection of the balance disputed demand of Rs.57,62,542/- out of Rs.77,79,232/- for the assessment years 2011-12 to 2014-15 under the Central Sales Tax Act, 1956, pending disposal of the Writ Petition No. 19619 of 2023, 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 orders of the High Court dated 08.08.2023, 05.09.2023, 04.11.2023, 28.11.2023, 19.12.2023, 19.03.2024 & 23.04.2024 made herein and upon hearing the arguments of Sri Srinivasa Rao Kudupudi, Advocate for the Petitioner, and of GP for Commercial Taxes for the Respondent Nos. 1 and 3, and of Sri P Hema Chandra, Standing Counsel for Respondent No.2, the Court made the following

ORDER:

"Learned Assistant Government Pleader for Commercial Tax prays for further time to file counter affidavit in W.P.No.19907 of 2023.

2. Learned counsel for the petitioner submits that in rest of the matters, the reply affidavit has been filed today in the Registry.

3. Post on 16.07.2024.

4. Interim order granted earlier is extended till the next date of listing."

Sd/- G. HELA NAIDU
ASSISTANT REGISTRAR

//TRUE COPY//

For

SECTION OFFICER

To,

1. One CC to Sri Srinivasa Rao Kudupudi, Advocate [OPUC]
2. Two CCs to GP for Commercial Tax, High Court of Andhra Pradesh. [OUT]
3. One CC to Sri P.Hema Chandra, Standing Counsel (OPUC)
4. Two spare copies

cvss

HIGH COURT

RNT,J
&
KM,J

DATED: 18.06.2024

POST ON 16.07.2024.

ORDER

WP.No.19619 of 2023

INTERIM ORDER EXTENDED