

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

(Special Original Jurisdiction)

FRIDAY, THE TWENTY SIXTH DAY OF MARCH
TWO THOUSAND AND TWENTY ONE

:PRESENT:

THE HONOURABLE THE CHIEF JUSTICE SRI ARUP KUMAR GOSWAMI
AND
THE HONOURABLE SRI JUSTICE C.PRAVEEN KUMAR

WRIT PETITION NO: 7166 OF 2021

Between:

Renew Vayu Urja Private Limited, (formerly, known as KCT Renewable Energy Private Limited) Plot No. 2, VS Enclave, Sy.No. 515C, Kovuur Nagar, Beside National Highway, Near Ravi petrol pump, Anantapur- 515004 Represented by Mr. Manish Rastogi, General Manager (Tax)

Petitioner**AND**

1. The Commercial Tax Officer Adoni Circle- II, Commercial Taxes Department, Government of Andhra Pradesh
2. The State of Andhra Pradesh, Through Principal Secretary to the Government, Revenue (State Tax) Department, Ministry of Commercial Taxes, Andhra Pradesh Secretariat, Amaravati

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 a Writ, order or direction and more particularly one in the nature of Writ of Certiorari.

A Calling for the records in the impugned order dated 26.02.2021 and impugned notices dated 29.07.2020 and 03.02.2021 and quash the same as illegal, arbitrary and unconstitutional.

B. Declaring Section 3 of the Andhra Pradesh Tax on Entry of Goods into Local Areas Act, 2001 as being ultra vires Article 304(a) of the Constitution as well Article 14 and Article 19(1)(g), arbitrary, bad in law and consequently strike down Section 3 of the Andhra Pradesh Tax on Entry of Goods into Local Areas Act, 2001 as unconstitutional, void and ultra vires;

IA NO: 1 OF 2021

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 stay all further proceedings and consequential actions including the recovery of the Entry Tax pursuant to the impugned order dated 26.02.2021 and impugned notices dated 29.07.2020 and 03.02.2021, pending final disposal of the Writ Petition No.7166 of 2021, 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 Mr.Sujith Ghosh, learned counsel representing Mr.D.Satya Siva Darshan-learned counsel appearing for the petitioner and of GP for Commercial Tax-II for Respondents, the Court made the following.

ORDER:

(Taken up through video conferencing)

Heard Mr.Sujith Ghosh, learned counsel representing Mr.D.Satya Siva Darshan-learned counsel appearing for the petitioner.

Mr.Y.N.Vivekananda, learned G.P.for Commercial Taxes-II, accepts notice on behalf of the respondents.

Learned counsel for the parties submit that the order dated 21.10.2020 passed in W.P.No.19073 of 2020, which is available at page No.169, may be passed in this case.

We have perused the said order.

There shall be interim stay of the order impugned in the writ petition, subject to the condition that the petitioner deposits with the Assessing Officer, 25% of the demand made, within a period of six (6) weeks from the date of receipt of a copy of this order.

List along with W.P.No.19073 of 2020.

Sd/- Ch.V.Subramanya Sarma
ASSISTANT REGISTRAR

//TRUE COPY//

For ASSISTANT REGISTRAR

To,

1. The Commercial Tax Officer Adoni Circle- II, Commercial Taxes Department, Government of Andhra Pradesh
2. The Principal Secretary to the Government, Revenue (State Tax) Department, State of Andhra Pradesh, Ministry of Commercial Taxes, Andhra Pradesh Secretariat, Amaravati (1 & 2 by RPAD)
3. One CC to SRI.DANDUGULA SATYA SIVA DARSHAN Advocate [OPUC]
4. Two CCs to GP for Commercial Tax, High Court Of Andhra Pradesh. [OUT]
5. Two spare copies.

SRL

HIGH COURT

HCJ & CPKJ

DATED:26/03/2021

NOTE: LIST ALONG WITH W.P.NO.19073 OF 2020

ORDER

WP.No.7166 of 2021

INTERIM STAY

