



IN THE HIGH COURT OF ANDHRA PRADESH: AT AMARAVATI

THURSDAY, THE TWENTY SEVENTH DAY OF APRIL
TWO THOUSAND AND TWENTY THREE

:PRESENT:

THE HONOURABLE SRI JUSTICE U.DURGA PRASAD RAO
AND
THE HONOURABLE SMT JUSTICE VENKATA JYOTHIRMAI PRATAPA

IA No. 1 OF 2023

IN

WP NO: 8108 OF 2023

Between:

M/s. Lakshmi Ganesh Mega Modern Rice Mill, Rep., by its Proprietor, Surisetty Madhavi Latha, Aged about 43 years, W/o. Surisetty Siva Venkata Prasad Guptha, R/o. Door No.9/220, Nandyala Road, Mydukuru, Cuddapah, Andhra Pradesh - 516172

...Petitioner

(Petitioner in WP 8108 OF 2023
on the file of High Court)

AND

1. The State of Andhra Pradesh, Rep by its Principal Secretary, Revenue CT-II Department, Secretariat Buildings, Velagapudi, Amaravati, Guntur District, Andhra Pradesh.
2. The Appellate Deputy Commissioner (CT), Tirupati Division, Tirupati, Chittoor District, Andhra Pradesh.
3. The Deputy Commercial Tax Officer - 1, Proddutur -1 Circle, YSR Kadapa District, Andhra Pradesh.

...Respondents

(Respondents in-do-)

Counsel for the Petitioner: SRI.N.ASHWANI KUMAR

Counsel for the Respondents: GP FOR COMMERCIAL TAX

Petition under Section 151 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 issuance of the impugned notice dated 23.02.2023 by the Respondent No.3, pending disposal of the above Writ Petition No. 8108 of 2023, on the file of the High Court.

The court while directing issue of notice to the Respondents herein to show cause as to why this application should not be complied with, made the following order.(The receipt of this order will be deemed to be the receipt of notice in the case). The Court made the following:

ORDER:

As can be seen, the bone of contention in respect of impugned notice dated 23.02.2023 is mainly about the CST of Rs.7,49,112/- mentioned in serial No.4. The appellate Order dated 16.09.2017 shows that the appeal was dismissed to an extent of Rs.2,10,905/- and the appeal was remanded to an extent of Rs.5,77,139/-.

In that view, we deem it apposite to direct the petitioner to deposit an amount of Rs.2,10,905/- out of Rs.7,49,112/- as mentioned in serial No.4 of the impugned notice dated 23.02.2023 within two weeks from the date of receipt of copy of this order.

So far as, the balance amount is concerned, the respondent authorities shall not take any coercive action for recovery of the balance amount until further orders.

We make it clear that, this order is confined to the demand made in respect of Item No.4 and not concerning to the taxes demanded under other items mentioned in the said notice.

//TRUE COPY//

SD/- K.J. RAJA BABU
ASSISTANT REGISTRAR
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For SECTION OFFICER

To,

1. The Principal Secretary, Revenue CT-II Department, State of Andhra Pradesh, Secretariat Buildings, Velagapudi, Amaravati, Guntur District, Andhra Pradesh.
2. The Appellate Deputy Commissioner (CT), Tirupati Division, Tirupati, Chittoor District, Andhra Pradesh.
3. The Deputy Commercial Tax Officer - 1, Proddutur -1 Circle, YSR Kadapa District, Andhra Pradesh.(1 to 3 By:RPAD)
4. One CC to SRI.N.ASHWANI KUMAR Advocate [OPUC]
5. Two CCs to GP for Commercial Tax, High Court Of Andhra Pradesh. [OUT]
6. Two spare copies

SRL



HIGH COURT

UDPRJ & VJPJ

DATED:27/04/2023

NOTE: LIST THE MATTER AFTER EIGHT (08) WEEKS FOR COUNTERS

ORDER

I.A.No.1 OF 2023

IN

WP.No.8108 of 2023

DIRECTION

