



**IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI**  
(SPECIA ORIGINAL JURISDICTION)

THURSDAY, THE TWENTY SIXTH DAY OF MAY, TWO THOUSAND AND TWENTY TWO  
:PRESENT:

THE HONOURABLE DR JUSTICE K. MANMADHA RAO  
AND  
THE HONOURABLE SRI JUSTICE TARLADA RAJASEKHAR RAO

WRIT PETITION No. 15213 of 2022

Between :-

M/s. Pushpit Steels Private Limited, No. 303 AB, Industrial Estate EXPN, Merlapaka Village, Yerpedu Mandal, Chittoor District, Andhra Pradesh, Rep. by its Administrative Officer, Sri S. Venugopal, S/o A. Sorubananthem Pillai, Aged about 60 Years.

....Petitioner

AND

1. The Commercial Tax Officer, Puttur Circle, Puttur, Chittoor, Andhra Pradesh.
2. The Assistant Commissioner, Puttur Circle, Puttur, Chittoor District, Andhra Pradesh.
3. 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 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 1<sup>st</sup> respondent in passing the assessment order dated 25-03-2022 in A.O. No. ZH3704220D30782 in TIN 37955454990/ENTRY TAX for the year 2017-18 levying tax on entry of goods into local areas Act 2001 without considering the submissions made by the Petitioner and the order being passed beyond the scope of the limitation prescribed under section 6 of the A.P. Tax on Entry of Goods into Local Areas Act 2001 as illegal, improper, unjust, violative of principles of natural justice and the provisions of the Entry Tax Act and also violative of articles 14, 19(1)(g) and 265 of the Constitution of India and consequently to set aside the assessment order passed on 25-03-2022 in A.O. No. ZH3704220D30782 in TIN 37955454990/ENTRY TAX.

**I.A.No. 1 of 2022**

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of W.P., the High Court may be pleased Court to grant stay of collection of disputed tax of Rs. 2,43,229/- pursuant to the impugned order of the 1st respondent dated 25- 03-2022 in A.O. No. ZH3704220D30782 in TIN 37955454990/ENTRY TAX for the year 2017-18 pending disposal of W.P. 15213 of 2022, 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 SRI M. V. J. K. KUMAR, Advocate for the Petitioner and of the G.P. FOR COMMERCIAL TAX on behalf of respondents, the Court made the following

Contd.2...

**ORDER :-**

“Heard the submissions of learned counsel for the petitioner and learned Government Pleader. Perused the material on record.

It is brought to the notice of this Court that the issue involved in the present writ petition is identical to the issue involved in batch of writ petitions including WP No.4997 of 2019. It is further submitted that in the said batch of writ petitions, an interim order was granted subject to certain conditions and that in view of the identity of the matter, the petitioner herein is also entitled to a similar relief, in the fact and circumstances of the case.

Accordingly, subject to the petitioner depositing 25% of the amount demanded, within a period of six (06) weeks from the date of receipt of a copy of this order, there shall be interim stay as prayed for.

Post this matter along with W.P.No.197 of 2022.”

//TRUE COPY//

SD/- K.TATA RAO  
DEPUTY REGISTRAR  
for / SECTION OFFICER

To

- 1.The Commercial Tax Officer, Puttur Circle, Puttur, Chittoor, Andhra Pradesh.
- 2.The Assistant Commissioner, Puttur Circle, Puttur, Chittoor District, Andhra Pradesh.
- 3.The Principal Secretary, Revenue (CT) Department, State of Andhra Pradesh, Velagapudi, Amaravathi, Guntur District, Andhra Pradesh.  
(Addressee Nos. 1 to 3 by R.P.A.D)
- 4.Two CCs to the G.P. for Commercial Tax, High Court of A.P., at Amaravati(OUT)
- 5.One CC to Sri M.V.J.K. Kumar, Advocate(OPUC)
- 6.Two spare copies.

TKK





# HIGH COURT

DR.KMR.J & TRR.J

DT.26-05-2022.

ORDER

W.P.No. 15213 of 2022

INTERIM STAY

