

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

(Special Original Jurisdiction)

THURSDAY, THE SEVENTH DAY OF JULY
TWO THOUSAND AND TWENTY TWO

:PRESENT:

THE HONOURABLE SRI JUSTICE A V SESA SAI
AND
THE HONOURABLE SMT JUSTICE V.SUJATHA

WRIT PETITION NO: 19457 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. Sorubanantham Pillai, Aged about 60 Years.

Petitioner

AND

1. The Commercial Tax Officer, Puttur Circle, Puttur, Chittoor District, 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 is filed 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 1st respondent in passing the assessment order dated 28-03-2022 in A.O. No. ZH3705220D33832 in TIN 28955454990/ENTRY TAX for the year 2012-13 levying tax on entry of goods into local areas Act 2001 without considering or noticing that already an assessment order for the same year has been passed by the same authority and revising the show cause notice and personal hearing notices through e-mail 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 28-03-2022 in A.O. No. ZH3705220D33832 in TIN 28955454990/ENTRY TAX for the year 2012-13.

IA NO: 1 OF 2022

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to grant stay of collection of disputed tax of Rs. 33,98,651/- pursuant to the impugned order of the 1st respondent dated 28-03-2022 in A.O. No. ZH3705220D33832 in TIN 28955454990/ENTRY TAX for the year 2012-13, pending disposal of WP No. 19457 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 learned Government Pleader for Commercial Tax for Respondents, the Court made the following.

ORDER:

Heard the 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 W.P.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 facts 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. It is also made clear that in the event of failure to deposit the amount as indicated above, the interim stay shall automatically stand rescinded.

Post this matter along with W.P.No.4997 of 2019.

SD/-M.SURYANATH REDDY
ASSISTANT REGISTRAR

//TRUE COPY//


For ASSISTANT REGISTRAR

To,

1. The Commercial Tax Officer, Puttur Circle, Puttur, Chittoor District , 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. (1 TO 3 by RPAD)
4. One CC to SRI.M.V.J.K.KUMAR Advocate [OPUC]
5. Two CCs to GP for Commercial Tax, High Court Of Andhra Pradesh. [OUT]
6. The Section Officer, Writ (Non-service), High Court Of Andhra Pradesh.
7. The Section Officer, Writ (Posting), High Court Of Andhra Pradesh
8. Two spare copies

SRL

HIGH COURT

AVSSJ & VSJ

DATED:07/07/2022

NOTE: POST THIS MATTER ALONG WITH W.P.NO.4997 OF 2019.

ORDER

WP.No.19457 of 2022

INTERIM STAY

