

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI
(Special Original Jurisdiction)

MONDAY, THE SEVENTH DAY OF NOVEMBER
TWO THOUSAND AND TWENTY TWO

:PRESENT:

THE HONOURABLE SRI JUSTICE U. DURGA PRASAD RAO
AND
THE HONOURABLE SRI JUSTICE T MALLIKARJUNA RAO

WRIT PETITION NO: 27385 OF 2022

Between:

1. Eastern Power Distribution Company of Andhra Pradesh Ltd., (APEPDCL), Vishakhapatnam, rep by its Chairman and Managing Director.
2. The Chief General Manager, Expenditure, Corporate Office, APEPDCL, VSP.

...Petitioners

AND

1. The Government of Andhra Pradesh, Commercial Tax Department, rep by Its Chief Commissioner of State Taxes, Edupugallu, Vijayawada, AP.
2. The Government of Andhra Pradesh, Commercial Tax Department, rep by Its Joint Commissioner of State Taxes, Chittoor, AP..
3. The Government of Andhra Pradesh, Commercial Tax Department, rep by Its Assistant Commissioner, State Taxes, Dwarakanagar circle, Visakhapatnam., Visakhapatnam District AP.
4. The State of Andhra Pradesh, Rep by its Principal Secretary, Energy and Infrastructure, Secretariat, Velagapudi, Amaravathi

...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 or order or direction, more particularly one in the nature of writ of Mandamus, declaring action of the respondent No.3 passed the summary of the order under Rule 100(1),100(2),100(3),and142(5) R/W Sec.73 of GST Act. 2017 vide RC.No.4/2022 As date 21.07.2022 as illegal, arbitrary, unconstitutional, null and void and also against the principles of natural justice, consequently set aside the said impugned order dated 21.07.2022.

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 suspend the impugned order dated 21.07.2022 passed by the Respondent No.3 vide RC.No.4/2022 A5, pending disposal of the Writ Petition No.27385 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 the order of the High Court order dated 29.08.2022 & 26.09.2022 made herein and upon hearing the arguments of Sri.Metta Chendra Sekhar Rao Advocate for the Petitioners, learned Government Pleader for Commercial Taxes for Respondent Nos1 to 3 and learned Government Pleader for Energy for Respondent No.4, the Court made the following:

ORDER:

**"For counter of the respondents, post after three weeks.
Interim order granted earlier is extended by four weeks."**

**Sd/- K. KASIRAO ACHARI
ASSISTANT REGISTRAR**

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to Sri.Metta Chendra Sekhar Rao, Advocate [OPUC] ✓
2. Two CCs to GP for Commercial Tax, High Court of Andhra Pradesh. [OUT] ✓
3. Two CCs to GP for Energy, High Court of Andhra Pradesh. [OUT] ✓
4. One spare copy

MSB

HIGH COURT

UDPR,J & TMR,J

DATED:07.11.2022

NOTE: POST AFTER THREE WEEKS

ORDER

WP.No.27385 of 2022

EXTENSION OF EARLIER INTERIM ORDER

