

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

TUESDAY, THE SEVENTH DAY OF MAY  
TWO THOUSAND AND TWENTY FOUR



:PRESENT:

THE HONOURABLE SRI JUSTICE RAVI NATH TILHARI

AND

THE HONOURABLE SMT JUSTICE KIRANMAYEE MANDAVA

WRIT PETITION NO: 24253 OF 2023

Between:

M/s. Sowbhagya lakshmi Raw & Boiled Rice Mill, rep. by its Managing  
Partner, Mr. S.V.V. Ramana, K. Gangavaram - 533305, K.Gangavaram  
Mandal, East Godavari District, Andhra Pradesh

Petitioner

AND

1. Commercial Tax Officer, Ramachandrapuram circle,  
Ramachandrapuram, East Godavari District
2. The District Supply Officer, AP State Civil Supplies Corporation,  
Collectorate Compound, Kakinada, East Godavari District, A.P.
3. The Appellate Additional Commissioner (ST) Vijayawada Division,  
Moghalrajpuram, Opp. Siddhartha College, Vijayawada, Andhra  
Pradesh
4. State of Andhra Pradesh, rep. by its Principal Secretary to Government,  
Revenue (CT-11) Department, 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 a Writ of Mandamus or any other appropriate Writ or order or  
direction, (a) declaring the action of the 3<sup>rd</sup> Respondent in denying the benefit  
of waiver for the by orders dated 5.8.2023 and 7.8.2023 affirming the view of  
the 1<sup>st</sup> Respondent in endorsement dated 5.6.2023, as illegal, arbitrary,

contrary to law and the Government Memos, though the Petitioner had complied with all the conditions as per Government Memo with respect to waiver as well as completion of the assessments on time; and set aside the same; (b) and further declare that the due date 30.9.2018 mentioned in Government Memo No.REV-35024/3/2017-CT-II, dated 5.9.2018 will be only to complete the regular assessment but not the revised or remand proceedings or for waiver proceedings; and (c) to further declare that there was no deadline for claiming waiver or completing the waiver proceeding in view of the language and the conditions in Government Memo dated 05.09.2018 and consequently direct the 1<sup>st</sup> Respondent to reopen the assessments for the year 2011-12 to 2013-14 under the Central Sales Tax Act, 1956, declaring the Petitioner as eligible for waiver and consider the C Forms; and also direct the 1<sup>st</sup> Respondent to fund the amount so recovered from the 2<sup>nd</sup> Respondent.

**IA NO: 1 OF 2023**

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 grant stay of all further proceedings including stay of collection of the balance disputed demand of Rs.20, 64,371/- out of Rs.54, 91,216/- for the assessment year 2011-12 to 2014-15 under the Central Sales Tax Act, 1956, pending disposal of the Writ Petition No.24253 of 2023, 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 earlier orders of the High Court dated 19.09.2023, 03.11.2023, 28.11.2023, 19.12.2023, 20.02.2024 & 19.03.2024 and upon hearing the arguments of Sri Srinivasa Rao Kudupudi, Advocate for the Petitioner, and of GP for Commercial Tax for Respondent Nos. 1, 3 & 4, and of Sri P.Hema Chandra, Standing Counsel for Respondent No.2, the Court made the following;

**ORDER**

**"Learned Government Pleader for Commercial Tax prays for and is granted four (04) weeks further time to file the counter affidavit.**

**2. If the counter affidavit is filed, the reply/rejoinder affidavit, if any, may be filed within a further period of two (02) weeks.**

**3. List on 16.07.2024.**

**4. Interim order granted earlier is extended till the next date of listing."**

**SD/- A. VIJAYA BABU  
ASSISTANT REGISTRAR**

**//TRUE COPY//**

**SECTION OFFICER**

**To,**

- 1. One CC to Sri Srinivasa Rao Kudupudi, Advocate [OPUC]**
- 2. One CC to Sri P.Hema Chandra, Standing Counsel [OPUC]**
- 3. Two CCs to GP for Commercial Tax, High Court of Andhra Pradesh [OUT]**
- 4. One spare copy**

**SAM**

HIGH COURT

RNT,J

&

KM,J

DATED:07.05.2024

LIST ON 16.07.2024

ORDER

WP.No.24253 of 2023

EXTENDED INTERIM ORDER

