

APHC010040732025



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

[3529]

WEDNESDAY, THE TWENTY FIFTH DAY OF FEBRUARY
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 2161/2025

Between:

1. ASIAN TIMBER ESTATES, CHENCHUPETA, TENALI, GUNTUR DISTRICT, ANDHRA PRADESH, REP. BY ITS PROPRIETOR SMT. CHADALAVDA PADMAVATHI W/O SRINIVASA RAO AGED ABOUT 61 YEARS, R/O PLOT NO 193-197, ASIAN TIMBER ESTATES, KOLLURU, MEDHAK DISTRICT, TELANGANA - 502 300

...PETITIONER

AND

1. THE STATE OF AP, REP. BY ITS PRINCIPAL SECRETARY TO GOVERNMENT COMMERCIAL TAXES DEPARTMENT, A.P SECRETARIAT VELAGAPUDI, AMARAVATHI, GUNTUR DISTRICT ANDHRA PRADESH-522 238

2. THE APPELLATE DEPUTY COMMISSIONER CT, TIRUPATHI, ANDHRA PRADESH

3. THE ASSISTANT COMMISSIONER ST, TENALI CIRCEL, GUNTUR DISTRICT ANDHRA PRADESH

4. THE COMMERCIAL TAX OFFICER, MORRISPET CIRCLE, TENALI, GUNTUR DISTRICT ANDHRA PRADESH

5. THE DEPUTY COMMERCIAL TAX OFFICER 1, O/O THE COMMERCIAL TAX OFFICER MORRISPET CIRCLE, TENALI, GUNTUR DISTRICT ANDHRA PRADESH

6.THE BRANCH MANAGER, HDFC BANK LIMITED, BALANAGAR BRANCH, HYDERABAD, TELANGANA-500 037

7.AUTHORISED SIGNATORY, HDFC BANK LIMITED UNIT NO. 107, UNIT NO.L08(PART) SOURCHA MARVEL, OPP.OAKRIDGE SCHOOL PIT NOS. 39/40/41/42/43/44 SY NO.L/PART, KHAJAGUDA VILLAGE, SERILINGAMPALLI MANDAL AND UNDER GHMC LIMITS HYDERABAD, TELANGANA - 500 008

8.THE BRANCH MANAGER, HDFC BANK LIMITED, NANAKRAMGUDA BRANCH, HYDERABAD, TELANGANA

9.THE DEPUTY COMMISSIONER CT, MORRISPET CIRCLE, TENALI, GUNTUR DISTRICT ANDHRA PRADESH

...RESPONDENT(S):

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 topleased to issue appropriate writ, order or direction more particularly one in the nature of Writ of Mandamus declaring the action of the respondents especially the 3rd Respondent herein in issuing proceedings Rc.No.25/2023/B-3, dated 10-01-2025, while the appeal under A.P.VAT Act 2005, with respect to alleged penalty of Rs.43,03,552/- for the tax period 01-11-2014 to 31-06-2017 with respect to TIN/GRN 37315996692 against the assessment orders in A.O No. 142179, dated 31-12-2018 and penalty order in A.O.No. 154737, dated 30-03-2019 by the commercial tax officer, Morrisset Circle, Tenali, Guntur District, i.e 4th respondent herein and the action of the respondents 7th respondent in freezing the Account Nos.07002000007010,50200022743020, 50100154403080 and 50200031950990, of the petitioner herein being operated with the respondent bank, pending appeal on penalty and stay petition therein, as arbitrary, illegal, unconstitutional, and in clear violation of well settled principles of natural justice, and consequently set aside the same, and pass

IA NO: 1 OF 2025

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 STAY all further proceedings in pursuant to the impugned Proceedings Rc.No.25/2023/B-3, dated 10-01-2025, issued by the 3rd respondent, pending disposal of the above writ petition, and pass

IA NO: 2 OF 2025

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 may be pleased to receive the counter copies on record by allowing the leave petition in the above writ petition and pass

Counsel for the Petitioner:

1.LEO LAW ASSOCIATES LLP

Counsel for the Respondent(S):

1.GP FOR COMMERCIAL TAX

The Court made the following order:

(per Hon'ble Sri Justice R. Raghunandan Rao)

The petitioner had suffered an order of assessment, dated 31.12.2018, as well as the penalty order, dated 30.03.2019, for the tax period from 01.11.2014 to 31.06.2017. Aggrieved by these orders, the petitioner had moved an appeal on 31.05.2023. This appeal bearing Appeal No.GNT-1/191/2025-2026 is still pending before the appellate authority.

2. The petitioner had also moved an application for stay of operation of the orders of assessment and penalty. However, the said application came to be dismissed by an order, dated 21.07.2025. The respondents had also initiated action for recovery of tax by freezing the accounts of the petitioner. At that stage, the petitioner has approached this Court, by way of the present Writ Petition challenging the said proceedings of the 3rd respondent, dated 10.01.2025, under which recovery proceedings were being taken up.

3. In the light of the aforesaid facts, it would be appropriate to dispose of this Writ Petition with a direction to the 2nd respondent, before whom the aforesaid appeal is pending, to dispose of the said appeal within a period of one month from the date of receipt of this order.

4. Accordingly, this Writ Petition is disposed of. There shall be no order as to costs.

As a sequel, pending miscellaneous petitions, if any, shall stand closed.

There shall be no order as to costs.

R. RAGHUNANDAN RAO, J

T.C.D. SEKHAR, J

RJS

THE HON'BLE SRI JUSTICE R. RAGHUNANDAN RAO
&
THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION No: 2161 of 2025

(per Hon'ble Sri Justice R.Raghunandan Rao)

25.02.2026

RJS

