

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

FRIDAY, THE TWENTY NINTH DAY OF DECEMBER  
TWO THOUSAND AND TWENTY THREE

PRESENT

THE HONOURABLE SRI JUSTICE G.NARENDAR  
AND  
THE HONOURABLE SRI JUSTICE NYAPATHY VIJAY



WRIT PETITION NO: 33389 OF 2023

**Between:**

Vasavi Agencies, rep. by its Partner, Mr. M. Prakash, Main Road, Rajam,  
Srikakulam District

...PETITIONER

AND

1. Commercial Tax Officer, (FAC), Rajam Circle.
2. Appellate Deputy Commissioner (CT), Vijayawada.
3. State of Andhra Pradesh, rep. by its Principal Secretary to Government,  
Revenue (CT-II) Department, Secretariat, Velagapudi, Amaravati, Guntur  
District

...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 a Writ of Mandamus or any other appropriate writ or order or direction to restrain the 1<sup>st</sup> Respondent from taking any coercive steps for recovery of disputed penalty of Rs.2,88,285/- for the tax period April 2005 to November 2005 under the APVAT Act, 2005 pending disposal of the Appeal in T.A.No.107 of 2021 on the file of Andhra Pradesh VAT Appellate Tribunal at Vishakhapatnam.

IA NO: 1 OF 2023

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 recovery of the disputed penalty of Rs.2,88,285/- levied for the tax period April 2005 to November 2005 under the APVAT Act, 2005, pending disposal of the Writ Petition, as otherwise the Petitioner will be put to severe loss and hardship.

**Counsel for the Petitioner: SRI. KARTHIK RAMANA PUTTAMREDDY**

**Counsel for the Respondent Nos. 1 to 3: GP FOR COMMERCIAL TAX**

**The Court made the following: ORDER**

**HON'BLE SRI JUSTICE G. NARENDAR**  
**AND**  
**HON'BLE SRI JUSTICE NYAPATHY VIJAY**

**W.P.No.33389 of 2023**

**ORDER:** *(Per Hon'ble Sri Justice Nyapathy Vijay)*

The present writ petition is filed seeking a direction to restrain respondent No.1 from taking any coercive steps for recovery of balance disputed tax of Rs.2,88,285/- for the tax period April 2005 to November, 2005 under the AP VAT Act, 2005 pending disposal of the appeal in T.A.No.107 of 2021 on the file of Andhra Pradesh VAT Appellate Tribunal at Visakhapatnam.

2. The facts leading to this Writ Petition are as under:

The petitioner involved in the business of manufacturing PVC, HDPE pipes and fittings besides trading in gold bars. The petitioner was initially assessed and levied tax of Rs.3,43,179/- vide orders dated 23.01.2006. Aggrieved thereby, petitioner filed an appeal and the same was allowed on 18.04.2006. The Joint Commissioner (CT), Legal, Hyderabad vide orders dated 19.07.2008 revised the order of Appellate Authority and restored the order of the Original Authority.

3. Aggrieved thereby, petitioner filed an appeal before AP VAT Appellate Tribunal, Visakhapatnam, vide T.A.No.454 of 2008 and same was allowed on 31.07.2018 remanding the matter to the respective Jurisdictional Assessing Authorities for passing orders afresh.

4. On remand, respondent No.1 vide order dated 27.12.2018 levied penalty of Rs.2,88,285/- and the same was confirmed in appeal vide order dated 27.08.2020. The petitioner further preferred an appeal to AP VAT Appellate Tribunal, Visakhapatnam, vide T.A.No.107 of 2021 and the same is pending. No statutory pre-deposit is required for maintaining appeal against penalty pertaining to the period before March, 2009.

5. This Court having considered the submissions and the chequered history of this case, deems it appropriate to restrain the respondent No.1 from taking any coercive steps for recovery of disputed tax of Rs.2,88,285/- pending disposal of T.A.No.107 of 2021 before AP VAT Appellate Tribunal, Visakhapatnam.

6. The writ petition is accordingly allowed. No order as to costs. As a sequel, pending applications, if any, shall stand closed.

//TRUE COPY//

Sd/- P. VINOD KUMAR  
ASSISTANT REGISTRAR  
SECTION OFFICER

To,

1. Commercial Tax Officer, (FAC), Rajam Circle.
2. Appellate Deputy Commissioner (CT), Vijayawada.
3. The Principal Secretary to Government, Revenue (CT-II) Department, State of Andhra Pradesh, Secretariat, Velagapudi, Amaravati, Guntur District
4. One CC to SRI. KARTHIK RAMANA PUTTAMREDDY Advocate [OPUC]
5. Two CCs to GP FOR COMMERCIAL TAX (AP), High Court Of Andhra Pradesh. [OUT]
6. Three CD Copies

csb

gl

*P. Vinod Kumar*



**HIGH COURT**

**DATED:29/12/2023**

**ORDER**

**WP.No.33389 of 2023**

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**DISPOSING THE WP WITHOUT COSTS**