

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

**TUESDAY, THE THIRTIETH DAY OF APRIL**  
**TWO THOUSAND AND TWENTY FOUR**



**PRESENT**

**THE HONOURABLE SRI JUSTICE RAVI NATH TILHARI**  
**AND**  
**THE HONOURABLE SMT JUSTICE KIRANMAYEE MANDAVA**

**WRIT PETITION NO: 10080 OF 2024**

**Between:**

M/s Sri Vijayalakshmi Cement Traders, Old Bus Stand Road, Anakapalle-531001 Rep. by its Partner Sri. Anumalisetty Jagadesh.

**...PETITIONER**

**AND**

1. The State of Andhra Pradesh, Rep. by its Principal Secretary, Revenue (CT-II) Department, A.P. Secretariat, Amaravathi.
2. The Commercial Tax Officer, Now Assistant Commissioner (ST), Anakapalli Circle, Anakapalle District.
3. The Joint Commissioner (ST)-II, Visakhapatnam Division-II, C.T. Complex, Visakhapatnam-530040
4. The Commissioner of Commercial Taxes, Now Chief Commissioner (ST), 12-468-4, Adjacent to NH-16, Service Road, Kunchanapally-522 501, Guntur District .

**...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 Writ of Mandamus or any other appropriate writ or order or direction declaring the action of the respondent in not refunding the amount due to the petitioner for the tax period May,2014 as per the Return ID No. 19062014873289 dated 19.06.2014 as arbitrary and contrary to the provisions of the Act by setting aside/quash the refund rejected orders, and consequently direct the 2nd respondent to refund the amount of Rs. 13,49,502/- along with interest due thereon at 1.25% per month as provided under Clause (c) of Sub-Rule (8) of Rule 35 of the Rules, from the date 19.06.2014, till the date of credit of the aforesaid amount to petitioners bank account.

**IA NO: 1 OF 2024**

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 direct the 2nd respondent to refund the amount due to the petitioner along with interest forthwith for the tax period 05/2014, as otherwise, the petitioner will be put to severe loss, hardship and deprivation of its entitlement.

**Counsel for the Petitioner(s): SRI. C SANJEEVA RAO**

**Counsel for the Respondents 1 to 4 : GP FOR COMMERCIAL TAX**

**The Court made the following: ORDER**



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

[3481]

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TWO THOUSAND AND TWENTY FOUR

PRESENT

THE HONOURABLE SRI JUSTICE RAVI NATH TILHARI  
THE HONOURABLE SMT JUSTICE KIRANMAYEE MANDAVA

WRIT PETITION NO: 10080/2024

**Between:**

Sri Vijayalakshmi Cement Traders

...PETITIONER

AND

The State Of Andhra Pradesh and Others

...RESPONDENT(S)

**Counsel for the Petitioner:**

1.C SANJEEVA RAO

**Counsel for the Respondent(S):**

1.GP FOR COMMERCIAL TAX (AP)

**The Court made the following:** (*per Hon'ble Sri Justice Ravi Nath Tilhari*)

Heard Sri C. Sanjeeva Rao, learned counsel for the petitioner and  
Sri S. A. V. Sai Kumar, learned Government Pleader for Commercial Tax for  
the respondents.

2. The petitioner is challenging the order dated 15.03.2024 by which  
the petitioner's claim for refund has been rejected by the respondent No.2.  
The said order is appealable under the statute. The petitioner has got the  
equally efficacious statutory alternative remedy.

3. Learned counsel for the petitioner has not been able to advance any argument so as to bring it within the well recognized exceptions to the doctrine of exhaustion of alternative remedy. It has not been argued that the order is without jurisdiction or in violation of the principles of natural justice or violative of Fundamental Rights. There is also no challenge to any statutory provision being ultra vires.

4. Consequently, we are not inclined to entertain the writ petition, without the petitioner first availing the remedy under the statute.

5. The Writ Petition is dismissed only on the aforesaid ground.

6. The petitioner is at liberty to take the recourse to the alternative statutory remedy, if so advised, as per law.

7. No order as to costs.

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

Sd/- K. TATA RAO  
DEPUTY REGISTRAR

//TRUE COPY//

To,

  
SECTION OFFICER

1. One CC to SRI C SANJEEVA RAO Advocate [OPUC]
2. Two CCs to GP for COMMERCIAL TAX, High Court of Andhra Pradesh.  
[OUT]

3. Three CD Copies

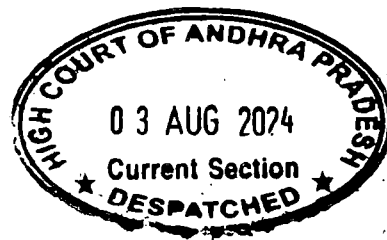
Madhu

**HIGH COURT**

**DATED:30/04/2024**

**ORDER**

**WP.No.10080 of 2024**



**DISMISSING THE WP  
WITHOUT COSTS**