APHC010019742023

IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI **[3543]**
(Special Original Jurisdiction)

THURSDAY, THE 6th DAY OF AUGUST 2026

PRESENT

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 1063/2023

Between:

1. K KALIM BASHA, S/O K.A. GAFOOR, AGED ABOUT 52 YEARS, OCC BUSINESS, PROP. M/S S.R. TRADING COMPANY, 16/67-1A, NEAR GVMC GIN AND PRESSING FACTORY, BASAPURAM ROAD, ADONI, KURNOOL DISTRICT.

...PETITIONER

AND

1. THE STATE OF AP, REP. BY ITS PRINCIPAL SECRETARY, COMMERCIAL TAXES DEPARTMENT, SECRETARIAT, VELAGAPUDI, AMARAVATHI, GUNTUR DISTRICT.
2. THE DEPUTY ASSISTANT COMMISSIONERI, (STATE TAX) ADONI CIRCLE, ADONI, KURNOOL DISTRICT.
3. THE ICICI BANK, REP. BY ITS MANAGER ADONI MAIN ROAD BRANCH, ADONI, KURNOOL DISTRICT.

...RESPONDENT(S):

Counsel for the Petitioner:

1. BABUJI TENNETI

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX
2. KUNUKU RAJA SEKHAR

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

Writ Petition No:1063 of 2023

The Court made the following Order: (per Sri Justice Ninala Jayasurya)

Heard learned counsel for the petitioner.

2. Also heard Mr. S.A.V.Sai Kumar, learned Assistant Government Pleader representing respondent Nos.1 and 2, who made submissions with reference to the order passed by the Appellate Authority, Additional Commissioner (ST), Tirupati, dated 16.05.2025 in Appeal No.37/2021-2(KNL).

3. Challenging the Garnishee Notice dated 28.12.2022 issued by respondent No.2 to the respondent No.3-Bank, the present Writ Petition is filed.

4. As per the averments made in the affidavit filed in support of the writ petition, M/s. S.R.Trading Company, a proprietary concern, is a registered dealer under Goods and Services Tax Act, 2017 (for short “the Act”) bearing Registration No.37AJLPB1590NIAV.

5. Aggrieved by the assessment proceedings wherein, tax for the Financial Years 2012-13 and 2013-14 was imposed, an appeal was preferred by the petitioner before the Appellate Authority, Additional Commissioner (ST), Tirupati *vide* Appeal No.37/2021-2(KNL).

6. The main contention of the learned counsel for the petitioner is that impugned Garnishee notice has been issued while the appeal against the

Assessment Order is pending and before issuance of such notice, no prior notice was issued to the petitioner and therefore, the notice impugned in the writ petition is liable to be set aside. He also submits that the impugned notice has been issued without taking into consideration the amounts already paid by the petitioner and therefore, the same is not sustainable.

7. However, the contentions advanced need not be considered in detail. Suffice to state that the appeal stated to have been preferred was disposed of by the Appellate Authority *vide* Order dated 16.05.2026 wherein the Appellate Authority has remanded the matter back to the Assessing Authority with a direction to pass orders afresh in respect of the tax periods in dispute by duly considering the observations made by the Appellate Authority with regard to H-Forms and C-Forms to be filed by the appellant for necessary scrutiny.

8. By virtue of the order of the Appellate Authority, consequential Garnishee notice issued pursuant to the Assessment Order no longer survives and the same shall stand dissolved.

9. In view of the above, Writ Petition is closed. No costs. Miscellaneous petitions pending, if any, shall stand closed.

JUSTICE NINALA JAYASURYA

JUSTICE T.C.D.SEKHAR

Date:06.08.2026
Ksj