Date of reserved for orders :
Date of pronouncement : 08.07.2026
Date of uploading :

APHC010231912010

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

WEDNESDAY, THE 8th DAY OF JULY 2026

PRESENT

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 13239/2010

Between:

1. M/S. NANDINI GARDEN RESTAUARANT,, HIGHWAY TOURIST SERVICES, GANDLAKOTHUR VILLAGE, YADAMARI(M), CHITTOOR DISTRICT, NOW M/S. NANDINI GARDEN RESTATURANT, HIGHWAY TOURIST SERVICES, MAIN ROAD, VEPANAPALLE VILLAGE, PUTHALPATTU (M), CHITTOOR DISTRICT REP BY ITS MANAGING PARTNER, SRI J.R. SUBRAHMANYAM, S/O. J.V.S. MURTHY, 42 YEARS

...PETITIONER

AND

1. THE COMMERCIAL TAX OFFICER, CHITTOOR - II CIRCLE, CHITTOOR DISTRICT.
2. THE REGIONAL VIGLIANCE ENFORCEMENT OFFICER, TIRUPATHI

...RESPONDENT(S):

Counsel for the Petitioner:

1. M V J K KUMAR

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX (AP)

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

Writ Petition No:13239 of 2010

The Court made the following Order: (per NJS,J)

Heard learned counsel for the petitioner. Also heard Mr. S A V Sai Kumar, learned Assistant Government Pleader for Commercial Tax.

2. Petitioner a registered VAT dealer under the A.P.V.A.T. Act, 2005, engaged in business of selling eatables to the consumers and customers. Petitioner's premises was inspected by the Regional Vigilance and Enforcement Officer i.e., respondent No.2 along with staff on 13.04.2006 and subsequently, a show cause notice proposing to levy tax @ 7.5% on an estimated turnover of Rs.1,39,67,360/- and interest @ 1% per month was issued. Petitioner was called upon to submit its reply/explanation.

3. Petitioner submitted reply dated 27.02.2010 and another reply dated 09.03.2010 *inter alia* contending that expenditure cannot be made basis for estimating the sale turn over and the sale turnover of a hotel will not be in a fixed manner, etc.

4. After considering the reply/explanation, respondent No.1 passed Assessment Order dated 30.03.2010. Challenging the said Assessment Order, petitioner filed W.P No.10093 of 2010. This Court by a separate order dismissed the said writ petition.

5. In the present writ petition, challenge to the penalty order dated 27.04.2010 consequent to Assessment Order dated 30.03.2010 is made.

6. In view of the dismissal of the writ petition challenging the Assessment Order, consequential order of penalty has to be upheld.

7. Accordingly, Writ Petition is dismissed. No costs. Miscellaneous petitions pending, if any, shall stand closed.

_____

JUSTICE NINALA JAYASURYA

_____

JUSTICE T.C.D.SEKHAR

Date:08.07.2026
Ksj

Whether the order is :
Speaking Yes/No / Reasoned Yes/No
Reportable Yes/No / Non-Reportable Yes/No