APHC010386852019

IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI **[3529]**
(Special Original Jurisdiction)

TUESDAY,THE SIXTEENTH DAY OF JUNE
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 18534/2019

Between:

1. M/S. SRI RAMANA TRADERS., REP. BY ITS MANAGING PARTNER MR. N. RAMAKRISHNA PRASADA RAO 4/15/9, AGRAHARAM, NEAR SRI SAI BALAJI THEATRE, BLUR, WEST GODAVARI DISTRICT ANDHRA PRADESH

...PETITIONER

AND

1. THE ASSISTANT COMMISSIONER STATE TAXES ELUR CIRCLE, WEST GODAVARI DISTRICT, A.P.
2. THE A P STATE CIVIL SUPPLIES CORPORATION, REP. BY ITS MANAGING DIRECTOR 10-52/1, 4TH FLOOR, SRI SAI TOWERS ASHOK NAGAR, BESIDE SIRIS LIMITED BANDAR ROAD, KANUR, VIJAYAWADA 52000, AP.
3. THE DISTRICT MANAGER, THE ANDHRA PRADESH CIVIL SUPPLIES CORPORATION WEST GODAVARI DISTRICT, ANDHRA PRADESH
4. STATE OF ANDHRA PRADESH, REP. BY ITS PRINCIPAL SECRETARY TO GOVERNMENT, REVENUE (CT-II) DEPARTMENT, SECRETARIAT, AMARAVATHI.
5. THE UNION OF INDIA, REP. BY ITS SECRETARY (FINANCE) MINISTRY OF FINANCE, NORTH BLOCK, NEW DELHI 110001

...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 to issue a Writ of Mandamus or any other appropriate Writ or order or direction, setting aside the order of the 1' Respondent dated 24.9.2019 for the period July 2017 to November 2018 (Central GST), as illegal, arbitrary and contrary to law, in gross violation of principles of natural justice and without authority of law and jurisdiction, and set aside the same and consequently declare that the Petitioner is not liable to GST on the byproducts retained by the 2'1 Respondent Corporation, or in the alternative, direct the 2'd Respondent Corporation to bear the liability if it is held to be payable

IA NO: 1 OF 2019

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 pleased to grant stay of collection of the disputed tax of Rs.65,677/- (CGST) pursuant to the assessment order dated 24.9.2019 for the period July 2017 to June November, 2018 under the CGST Act, pending disposal of the Writ Petition, as otherwise the Petitioner will be put to severe loss and hardship

Counsel for the Petitioner:

1. SRINIVASA RAO KUDUPUDI

Counsel for the Respondent(S):

1. B KRISHNA MOHAN (ASST SOLICITOR GENERAL OF INDIA)
2. P HEMA CHANDRA (SC FOR CIVIL SUPPLIES CORP LTD)
3. GP FOR COMMERCIAL TAX

The Court made the following Order:

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

The issues raised in the present writ petition are covered by the order of a Division Bench of this Court, dated 20.11.2020 in W.P.No.45971 of 2018.

2. In that view of the matter, this Writ Petition is disposed of in terms of the order, dated 20.11.2020 in W.P.No.45971 of 2018.

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

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R. RAGHUNANDAN RAO, J

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T.C.D. SEKHAR, J

Date:16.06.2026
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THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 18534/2019

Date:16.06.2026

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