

**HIGH COURT OF JUDICATURE AT HYDERABAD
FOR THE STATE OF TELANGANA AND THE STATE OF ANDHRA
PRADESH**

(Special Original Jurisdiction)
THURSDAY, THE TWENTY SECOND DAY OF JANUARY
TWO THOUSAND AND FIFTEEN

:PRESENT:

**THE HON'BLE SRI JUSTICE R.SUBHASH REDDY
AND
THE HON'BLE DR JUSTICE B.SIVA SANKARA RAO**

WP .NO:400 of 2015

Between:

M/s.Guntur Communication Network Pvt. Ltd., 5-37-180, 4/10; Brodipet, Guntur 522
002, Rep. by its authorized representative Mr.Shaik Billal Rahiman.

..... Petitioner

AND

- 1 Additional Commissioner (Legal), O/o. The Commissioner of Commercial Taxes, Andhra Pradesh, Opp.Gandhi Bhavan, Nampally, Guntur.
- 2 Appellate Deputy Commissioner (CT), (Entertainment Tax Appellate Deputy Commissioner), Vasundhara Complex, Near Zinnah Tower Centre, Guntur - 522 002.
- 3 Entertainment Tax Officer, O/o. The Commercial Tax Officer, Brodipet Circle, 114-73/ 3rd & 4th Floor, Vasundhara Complex, Zinnah Tower Centre, Guntur - 522 002.
- 4 State of Andhra Pradesh, Represented by its Principal Secretary to Revenue (CT), Secretariat, Saifabad, Hyderabad.

.....Respondents

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed herein, the High Court may be pleased to issue

- (i) issue a writ, order or direction more particularly one in the nature of CERTIORARI declaring the impugned revision order passed under the Andhra Pradesh Entertainment Tax Act, 1939 by the 1st respondent (for the Q.E. 31-12-2008) vide RV No.LV(4)/29/2013, dated 14-11-2014 restoring the order passed by the 3rd respondent without disclosing the material on the basis of which assessment was made and without affording personal hearing though it was specifically asked for as contrary to principles of natural justice, and without jurisdiction in as much as 1st respondent is not vested with any power of revision u/s 9C of the Act contrary to sections 9, 9C, 15-A, rule 39, G.O.Ms.No.1644, dated 8-11-2006, Articles 14, 265 & 300-A as illegal & arbitrary and quash the same;
- ii) Issue a writ, order or direction quashing the consequential order and demand notice passed by the 3rd respondent vide Form 'A' dated 24-11-2014;
- iii) Alternative Relief: In case the jurisdictional plea is rejected the petitioner may be permitted to convert this writ petition into appeal u/s 9-E of the APET Act, 1939 read

with rule 44 of the APET Rules, 1939;

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W.P.M.P.No.487 of 2015

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Petition under Section 151 of C.P.C. Praying that in the circumstances stated in the affidavit filed in W.P. the High Court may be pleased to stay all further proceedings in pursuance of the impugned order passed by the 1st respondent vide RV No.LV(4)/29/2013, dated 14-11-2014 (for the Q.E. 31-12-2008) including stay of collection of the disputed tax till the disposal of the above writ petition, pending disposal of the Writ Petition No.400 of 2015 on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed herein and upon hearing the arguments of DR.S.R.R.VISWANATH, Advocate for the Petitioner and of learned Government Pleader for Commercial Tax (AP), for Respondents and the Court made the following:

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ORDER:

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Learned Government Pleader for Commercial Taxes undertakes to file counter by the next date of hearing.

Post after one week.

Pending further orders, there shall be interim suspension of the impugned order, dated 14.11.2014.

ASSISTANT REGISTRAR

//TRUE COPY//

For ASSISTANT REGISTRAR

To

- 1 The Additional Commissioner (Legal), O/o. The Commissioner of Commercial Taxes, Andhra Pradesh, Opp.Gandhi Bhavan, Nampally, Guntur.
- 2 The Appellate Deputy Commissioner (CT), (Entertainment Tax Appellate Deputy Commissioner), Vasundhara Complex, Near Zinnah Tower Centre, Guntur -522 002.
- 3 The Entertainment Tax Officer, O/o. The Commercial Tax Officer, Brodipet Circle, 114-73/ 3rd & 4th Floor, Vasundhara Complex, Zinnah Tower Centre, Guntur - 522 002.
- 4 The Principal Secretary to Revenue (CT), State of Andhra Pradesh, Secretariat, Saifabad, Hyderabad. (1 to 4 BY RPAD)
- 5 One CC to DR.S.R.R.VISWANATH, Advocate (OPUC).
- 6 Two CCs to GP FOR COMMERCIAL TAX (A.P.), HIGH COURT, HIGH COURT BUILDINGS, HYDERABAD. (OUT).

7 One spare copy.

SRL

HIGH COURT

RSRJ & SSRBJ

DATED: 22.01.2015

NOTE: POST AFTER ONE WEEK.

ORDER

W.P.NO. 400 OF 2015

INTERIM SUSPENSION

HIGH COURT

Drafted by: SRL

Date of Drafting : 23.01.2015

RSRJ & SSRBJ

DATED: 22.01.2015

NOTE: POST AFTER ONE WEEK.

ORDER

W.P.NO. 400 OF 2015

INTERIM SUSPENSION