APHC010136392009

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

THURSDAY, THE 29th DAY OF OCTOBER 2026

PRESENT

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 20634 OF 2009

Between:

1. M/S. GUDURU BROS., GUNTUR DIST., D.No. 2/149, Near Sub-Station, Railpet, Dugirala, Guntur District - 522 330 Rep. by its Proprietor,

...Petitioner

AND

1. THE C T O GUNTUR DIST 2 OTHRS, Gandhi Chowk, Tenali, Guntur District.

2. The Commissioner of Commercial Taxes, C.T.Complex, Opp. Gandhi Bhavan, Nampally, Hyderabad.

3. The Principal Secretary to Government, Revenue (CT-II) Department, A.P. Secretariat, Hyderabad.

...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 toissue writ of Mandamus or any other appropriate Writ or order or directions declaring :- (a) the action of the 1st Respondent in Passing assessment proceeding for the year 2004-05 under Cetral Sales Tax Act dated 27.03.2008, as Arbitrary, contrary to law and in violation of principles of natural justice and rule of law; (b) to declare that the action of the 1st

respondent in levying Central Sales Tax on interstate transactions of Turmeric when the tax is levied and collected on such goods under the provisions of the A.P. General Sales Tax Act is contrary to G.O.Ms.No. 296, dated 09-04-1999 and consequently direct the 1st respondent to consider the application of the petitioner dated 17.07.2009 filed on 18.07.2009 in accordance with law; (c) to declare the Circular issued by the 2nd respondent, dated 06.03.2006 in CCT's Ref. AII(2)/96/2006 is contrary to Section 8(5) of the CST Act read with G.O.Ms.No. 296 dated: 09.04.1999 as well as under the A.P. General Sales Tax Act and pass

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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 grant stay of all further proceedings pursuant to the Garnishing Notice of the 1st respondent, dated 24.06.2009 for the assessment year 2004-05 under Central Sales Tax Act under Section 29 of AP VAT Act, pending disposal of the above writ petition, as otherwise the petitioenr will be put to severe loss and hardship.

Counsel for the Petitioner: SHAIK JEELANI BASHA

Counsel for the Respondents: GP FOR COMMERCIAL TAX Counsel for the Respondents:SURIBABU S(SPL SC FOR CT AP)

The Court made the following order:

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

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ORDER: *(per Hon'ble Sri Justice Ninala Jayasurya)*

The writ petition is filed seeking the following prayer:-

> ".....(a) the action of the 1st Respondent in Passing assessment proceeding for the year 2004-05 under Central Sales Tax Act dated 27.03.2008, as Arbitrary, contrary to law and in violation of principles of natural justice and rule of law; (b) to declare that the action of the 1st respondent in levying Central Sales Tax on interstate transactions of Turmeric when the tax is levied and collected on such goods under the provisions of the A.P. General Sales Tax Act is contrary to G.O.Ms.No. 296, dated 09-04-1999 and consequently direct the 1st respondent to consider the application of the petitioner dated 17.07.2009 filed on 18.07.2009 in accordance with law; (c) to declare the Circular issued by the 2nd respondent, dated 06.03.2006 in CCT's Ref. AII(2)/96/2006 is contrary to Section 8(5) of the CST Act read with G.O.Ms.No.296 dated: 09.04.1999 as well as under the A.P. General Sales Tax Act....."

2. Heard learned counsel for the petitioner and Mr.S.A.V. Sai Kumar, learned Assistant Government Pleader for Commercial Tax, appearing for the respondents.

3. At the time of considering the matter, learned counsel for the petitioner relying on the decision of a learned Division Bench of this Court in

W.P.No.7053 of 2010 dated 09.02.2026, submits that the issue with regard to levying tax on inter-state sales of Turmeric under the CST Act, in the light of the G.O.Ms.No.296 dated 09.04.1999, is covered and therefore, the writ petition may be disposed of on similar lines.

4. Mr.S.A.V. Sai Kumar, learned Assistant Government Pleader for Commercial Tax, has not disputed the same and submits that the matter is covered by the said decision.

5. Considering the submissions made, the writ petition is allowed, setting aside the impugned proceedings of the 1st respondent, for the reasons alike in W.P.No.7053 of 2010.

6. Accordingly, the writ petition is allowed to the extent, as indicated above.

7. There shall be no order as to costs. Miscellaneous petitions, if any, shall stand closed.

NINALA JAYASURYA, J

T.C.D.SEKHAR, J

Date: 29.10.2026

Note: Registry to enclose a copy of the order dated 09.02.2026 in W.P.No.7053 of 2010 to this Order

B/o.

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THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION No. 20634 OF 2009

Dt. 29.10.2026

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