APHC010254232025

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

WEDNESDAY, THE 7th DAY OF OCTOBER 2026

PRESENT

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 12676 OF 2025

Between:

1. V.Prasada Rao,, S/o Sanyasi Rao, Aged about 58 years, Occ Business, R/o Pothanapalli Village, S.Kota, Vizianagaram.

...Petitioner

AND

1. The State of Andhra Pradesh, rep. by its Principal Secretary, Revenue (CT), Secretariat Buildings, Velagapudi, Amaravati.

2. The Assistant Commissioner, State Tax, Srikakulam Circle, Srikakulam.

3. The Chief Commissioner of State Taxes, Kunchanapalli, Guntur District.

4. The A P S R T C, rep. by its Regional Manager, Accounts Wing, Vizianagaram.

...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 toprayed to issue Writ, Order or Orders or Directions more particularly one in the nature of Writ of Mandamus declaring the impugned demand order passed by the Assistant Commissioner, State Tax, Dated 06.4.2024 vide R.C.No.4/2020-21 for amount of Rs. 15,96,766/-, the

consequential Urgent Notice dated 18.10.2024 as illegal, arbitrary, without deducting the amounts paid by the Petitioner, contrary to the provisions of the A.P VAT Act, contrary to the Appellate Authority order dated 11.8.2021 and violative of Article 14, 21 and 265 of the Constitution of India and consequently set aside the same

IA NO: 1 OF 2025

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 stay all further proceedings in pursuance to the impugned demand order passed by the Assistant Commissioner, State Tax, Dated 06.4.2024 vide R.C.No.4/2020- 21 and the consequential Urgent Notice Dated 18.10.2024 in the interest of justice pending disposal of the main Writ Petition

Counsel for the Petitioner: CHUKKA KRANTHI KIRAN

Counsel for the Respondents: GP FOR COMMERCIAL TAX

APHC010077482026

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

WEDNESDAY, THE 7th DAY OF OCTOBER 2026

PRESENT

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 4448 OF 2026

Between:

1. G. Sri Lakshmi,, W/o Rama Chandra Rao, Aged about 53 years, Occ. Hire Bus Owner, R/o D.No.8-16-1, Balaji Nagar, Thotapalem, Vizianagaram District, Andhra Pradesh - 535003.

...Petitioner

AND

1. The State of Andhra Pradesh, Rep. by its Principal Secretary, Finance (CT) Department, Secretariat, Velagapudi, Amaravati - 522238.

2. The Commissioner of Commercial Taxes, Andhra Pradesh, 5-59, Block B, R.K. Spring Valley Apartments, Edupugallu, Vijayawada - 521151.

3. The Appellate Joint Commissioner State Tax, Vizianagaram Division, 8-1-19, South Circle, Siddarth Nagar, Balaji Nagar, Vizianagaram, Andhra Pradesh - 535003.

4. The Deputy Assistant Commissioner of State Tax, M.G. Road (West) Circle, Vizianagaram Division, Plot No 82, Kamakshi Nagar, Vizianagaram - 535003.

5. The Commercial Tax Officer, M.G. Road (West) Circle, Vizianagaram Division, Plot No 82, Kamakshi Nagar, Vizianagaram - 535003.

6. The Andhra Pradesh State Road Transport Corporation, Rep. by its Vice Chairman and Managing Director, RTC House, 1st Floor, NTR Administration Block, Pandit Nehru Bus Station, Vijayawada, Andhra Pradesh - 520013.

7. The Depot Manager, , APSRTC, Salur Depot, APSRTC Complex in Salur, Parvathipuram Manyam district, Andhra Pradesh - 535591.

...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 topleased to issue an appropriate Writ, Order or Direction, more particularly a Writ of Certiorari or Writ of Mandamus, calling for the records relating to the impugned assessment order passed in FORM VAT 305 bearing Order No. ZH371120OD94676 dated 16.11.2020, passed by the 5th respondent under Section 21(5) of the Andhra Pradesh Value Added Tax Act, 2005, for the assessment years 2014-15 (from October 2014), 2015-16 and 2016-17, and quash the same as illegal, arbitrary, without jurisdiction,

contrary to the provisions of the AP VAT Act, 2005, and violative of Articles 14, 19(1)(g), 265 and 300- A of the Constitution of lndia.lt is further prayed that this Honble Court may be pleased to a. Declare that the activity of hiring buses to the Andhra Pradesh State Road Transport Corporation (APSRTC) under hire agreements does not amount to transfer of right to use goods within the meaning of Section 2(28) read with Explanation IV and Section 4(8) of the AP VAT Act, 2005 b. Declare that the levy and collection of VAT on hire charges received from APSRTC under the impugned FORM VAT 305 is without authority of law and hit by Article 265 of the Constitution of India c. Quash all consequential proceedings initiated pursuant to the impugned FORM VAT 305, including but not limited to recovery notices, garnishee proceedings issued to APSRTC, restraint orders preventing release or scrapping of buses, and proposed auction proceedings d. Direct refund or adjustment of any amounts already recovered pursuant to the impugned proceedings, if any, in accordance with law and pass

Counsel for the Petitioner: CHUKKA KRANTHI KIRAN

Counsel for the Respondents: K SRINIVASA PRASAD SC For APSRTC Counsel for the Respondents:GP FOR COMMERCIAL TAX Counsel for the Respondents:GP FOR FINANCE PLANNING

The Court made the following order:

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION Nos.12676 of 2025 and 4448 of 2026

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

At the time of considering the matter, it is submitted that the matter is covered by the judgment of this Court dated 03.09.2026 in W.P.Nos.253 of 2021 & 17913 of 2025.

2. Mr.S.A.V. Sai Kumar, learned Assistant Government Pleader for Commercial Tax, states that the matter is covered.

3. In view of the same and for the reasons alike, the writ petitions are allowed and the orders impugned in the writ petitions are set-aside.

4. In view of setting aside of impugned orders, the amounts paid towards tax liability shall be refunded.

5. No costs. Miscellaneous petitions pending, if any, shall stand closed.

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NINALA JAYASURYA, J

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T.C.D.SEKHAR, J

Date: 07.10.2026

Note: Registry to enclose a copy of judgment dated 03.09.2026 in W.P.Nos.253 of 2021 & 17913 of 2025 to this Order

B/o.

GVK

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THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION Nos.12676 of 2025 and 4448 of 2026

Dt. 07.10.2026

GVK