APHC010651822009

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: 28462 OF 2009

Between:

1. M/s. Krishna Food Products,, Duggirala -522 330, Guntur District, Rep. by its Proprietor, Smt. J. Rajeswari,

...Petitioner

AND

1. The Commercial Tax Officer, Gandhi Chowk Circle, Tenali, Guntur District.

2. The Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad.

3. The Union of India Rep by its Secretary Finance, New Delhi.

4. The State of Andhra Pradesh Rep byits Secretary Revenue, 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 to(a) issue a Writ of mandamus or any other appropriate writ declaring the assessment order under the CST Act for theyear 2002-03 and other consequential proceedings of the 1st Respondent dated 15-9-2009 as nullities and therefore unenforceable; (b) declare the amendment to Section 6A?(1) of the CST Act vice Act No. 20 of 2002 to be ultra vires the

Constitution or in the alternative to hold production of 'F' Declaration form to claim exemption on consignment transfers only as directory; (c) declare rule 9A(2) of CST (AP) Rules to be ultra vires Section 6A and 13 of the CST Act besides being unconstitutional and also ultra vires Rule 12(5) of the CST (R&T) Rules; (d) declare CCT's clarification vide CCT's REf.No. AII(2)96/06 dated 6-3-2006 as without jurisdiction and ultravires Sction 6A of the CST Act or alternatively to declare the said clarification as inapplicable to the petitioner's case for the concerned assessment year 2002-03; (e) alternatively direct the 1st Respondent to apply G.O.Ms.No. 296 Rev. (CT II) Department, dated 9-7-1999 to the petitioner's impugned stock transfers and exempt the same from payment of tax, (f) grant any other relief or relief

WRIT PETITION NO: 28463 OF 2009

Between:

1. M/s. Jaigopal Jairam & Co.,, Duggirala - 522 330 Guntur District, rep. by its Managing OArtner, Mr. P.Devendranath

...Petitioner

AND

1. The Commercial Tax Officer, Gandhi Chowk Circle, Tenali, Guntur District.

2. The Commissioner of commercial Taxes, Andhra PRadesh, Hyderabad

3. The Union of India rep by its Secretary Finance, New Delhi.

4. The State of Andhra Pradesh, Rep. by its Secretary (Revenue) 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 toto (a) issue a writ of Mandamus or any other appropriate writ declaring the assessment order under the CST Act for the year 2003-2004

and other consequential proceedings of the 1st respondent dated 31.8.2009 as nullities and therefore unenforceable (b) declare the amendment to Section 6A(1) of the CST Act vide Act No. 20 of 2002 to be ultra vires the Constitution or in the alternative to hold productions of 'F' declaration form to claim exemption on consignment trasfers only as directory; (c) declare rule 9A(2) of CST (AP) Rules to be ultra vires Section 6A and 13 of the CST Act besides being unconstitutional and also ultra vires Rule 12(5) of the CST (R&T) Rules; (d) declare CCT's clarification vide CCT's Ref. No. AII (2)/96/06 dated 6.3.2006 as without jurisdiction and ultra vires Section 6A of the CST Act or alternatively to declare the said clarification as iapplicable to the petitioner's case for the concerned assessment year 2002-2003; (e) alternatively direct the 1st respondent to apply G.o.Ms.no. 296 Rev. (CT.II) Dept., dated 9.4.1999 to the petitioner's impugned stock transfers and exempt the same from payment of tax; (f) grant any other relief that the Hon'ble Court deems for and

WRIT PETITION NO: 28464 OF 2009

Between:

1. M/s. Jaigopal Jairam & Co., Duggirala -522 330, Guntur District Rep. by its Managing Partner, Mr. P. Devendranath

...Petitioner

AND

1. The Commercial Tax Officer, Gandhi Chowk Circle, Tenali, Guntur District.

2. The Commissioner of Commercial Taxes, A.P. Hyderabad

3. The Union of India Rep by its Secretary Finance, New Delhi

4. The State of A P Rep by its Secretary Revenue, Secrerariat, 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 toto a) issue a writ of Mandamus or any other appropriate writ declaring the assessment order under the CST Act for the year 2004-05 and other consequential proceedings of the 1st respondent dt. 31-8-2009 as nullities and therefore unenforceable; b) declare the amendment to section 6A(1) of the CST Act vide Act No. 20 of 2002 to be ultra vires the Constitution or in the alternative to hold production of 'F' declaration from to comain exemption on consignment transfers only as directory c) declare rule 9A(2) of CST (AP) Rules to be ultra vires section 6A and 13 of the CST Act besides being unconstitutional and also ultra vires Rule 12(5) of the CST (R &T) Rules; d) declare CCT's clarification vide CCT's Ref.No. AII(2)/96/06 dt. 6-3-2006 as without jurisdiction and ultra vires section 6A of the CST Act or alternatively to declare the said clarification as inapplicable to the petitioner's case for the concerned assessment year 2002-03 e) alternatively direct the 1st respondent to apply G.O.Ms.No. 296 (CTII) Dept., dt. 9-4-1999 to the petitioners impugned stock transfers and exempt the same from payment of tax f) grant any other relief or reliefs that the Hon'ble Court deems fit and proper in the circumstances of the case.

WRIT PETITION NO: 28465 OF 2009

Between:

1. M/s. L.S. & Co., Duggirala -522 330, Guntur District Rep. by its Managing Partner Mr. P. Devendranath

...Petitioner

AND

1. The Commercial Tax Officer, Gandhi Chowk Circle, Tenali, Guntur District.

2. The Commissioner of Commercial Taxes, A.P. Hyderabad

3. The Union of India Rep by its Secretary Finance, New Delhi

4. The State of A P Rep by its Secretary Revenue, Secrerariat, 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 toto a) issue a writ of Mandamus or any other appropriate writ declaring the assessment order under the CST Act for the year 2004-05 and other consequential proceedings of the 1st respondent dt. 31-8-2009 as nullities and therefore unenforceable; b) declare the amendment to section 6A(1) of the CST Act vide Act No. 20 of 2002 to be ultra vires the Constitution or in the alternative to hold production of 'F' declaration from to comain exemption on consignment transfers only as directory c) declare rule 9A(2) of CST (AP) Rules to be ultra vires section 6A and 13 of the CST Act besides being unconstitutional and also ultra vires Rule 12(5) of the CST (R &T) Rules; d) declare CCT's clarification vide CCT's Ref.No. AII(2)/96/06 dt. 6-3-2006 as without jurisdiction and ultra vires section 6A of the CST Act or alternatively to declare the said clarification as inapplicable to the petitioner's case for the concerned assessment year 2002-03 e) alternatively direct the 1st respondent to apply G.O.Ms.No. 296 (CTII) Dept., dt. 9-4-1999 to the petitioners impugned stock transfers and exempt the same from payment of tax f) grant any other relief or reliefs that the Hon'ble Court deems fit and proper in the circumstances of the case.

WRIT PETITION NO: 28469 OF 2009

Between:

1. M/s. L.S. & Co., Duggirala-522 330, Guntur District, represented by its Managing Partner, Mr.P.Devendranath.

...Petitioner

AND

1. The Commercial Tax Officer, Gandhi Chowk Circle, Tenali, Guntur District.

2. The Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad.

3. The Union of India represented by its Secretary Finance, New Delhi.

4. The State of Andhra Pradesh represented by its, Secretary (Revenue), 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 to (a) issue a Writ of Mandamus or any other appropriate writ declaring the assessment order under the CST Act for the year 2003-04 and other consequential proceedings of the 1st Respondent dated 31.8.2009 as nullities and therefore unenforceable; (b) declare the amendment to Section 6A(1) of the CST Act vide Act No.20 of 2002 to be ultra vires the Constitution or in the alternative to hold production of 'F' declaration form to claim exemption on consignment transfers only as directory; (c) declare rule 9A(2) of CST (AP) Rules to be ultra vires Section 6A and 13 of the CST Act besides being unconstitutional and also ultra vires Rule 12(5) of the CST (R&T) Rules; (d) declare CCT's clarification vide CCT's Ref.No.AII(2)/96/06 dated 6.3.2006 as without jurisdiction and ultra vires Section 6A of the CST Act or alternatively to declare the said clarification as inapplicable to the Petitioner's case for the concerned assessment year 2002-03; (e) alternatively direct the 1st Respondent to apply G.O.Ms.No.296 Rev. (CT II) Dept., dated 9.4.1999 to the petitioner's impugned stock transfers and exempt the same from payment of tax; (f) grant any other relief or reliefs that the Hon'ble Court deems fit and proper in the circumstances of the case.

Counsel for the Petitioners: KARTHIK RAMANA PUTTAMREDDY

Counsel for the Respondents: GP FOR COMMERCIAL TAX (AP)

The Court made the following order:

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION Nos: 28462, 28463, 28464, 28465 & 28469 OF 2009

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

In the above writ petitions, the following common reliefs are sought:-

"a) To declare the assessment orders impugned in the respective writ petitions passed under the CST Act and other consequential proceedings of the 1st respondent as nullities and therefore unenforceable;

b) To declare the amendment to section 6A(1) of the CST Act vide Act No.20 of 2002 to be ultra vires the Constitution or in the alternative to hold production of 'F' declaration from to claim exemption on consignment transfers only as directory

c) To declare rule 9A(2) of CST (AP) Rules to be ultra vires section 6A and 13 of the CST Act besides being unconstitutional and also ultra vires Rule 12(5) of the CST (R &T) Rules;

d) To declare CCT's clarification vide CCT's Ref.No. AII(2)/96/06 dated 6.3.2006 as without jurisdiction and ultra vires section 6A of the CST Act or alternatively to declare the said clarification as inapplicable to the petitioner's case for the concerned assessment year 2002-03

e) To direct the 1st respondent to apply G.O.Ms.No.296 (CTII) Dept., dated 9.4.1999 to the petitioners impugned stock transfers and exempt the same from payment of tax

f) To grant any other relief or reliefs that the Hon'ble Court deems fit and proper in the circumstances of the case."

2. Heard Mr. Karthik Ramana Puttamreddy, learned counsel for the petitioners and Mr.S.A.V. Sai Kumar, learned Assistant Government Pleader for Commercial Tax, appearing for respondent Nos.1 & 2.

3. At the time of considering the matter, learned counsel for the petitioners *inter alia* submits that though challenge is laid in respect of amendment to Section 6-A(1) of CST Act and Section 9-A(2) of CST Act, the constitutional validity of the same may not be examined in the present writ petitions. Relying on the decision of a learned Division Bench of this Court in W.P.No.7053 of 2010 dated 09.02.2026, he 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 petitions 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 petitions are allowed. Impugned proceedings of the 1st respondent are set-aside, for the reasons alike in W.P.No.7053 of 2010. However, the issue with regard to the validity of above referred provisions of law is left open for adjudication in an appropriate case.

6. Accordingly, the writ petitions are allowed to the extent, as indicated above.

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

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NINALA JAYASURYA, J

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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.
GVK

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THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION Nos: 28462, 28463, 28464, 28465 & 28469 OF 2009

Dt. 29.10.2026

GVK