HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD
(Special Original Jurisdiction)

WEDNESDAY, THE NINETEENTH DAY OF MARCH
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HONOURABLE SMT JUSTICE RENUKA YARA

WRIT PETITION NOS: 15433, 15506 & 15546 OF 2010 AND 94, 97 & 103 OF 2011

W.P.NO: 15433 OF 2010

Between:

M/s. Andhra Pradesh State Road Transport Corporation, Bus Bhavan, Musheeraba, Hyderabad, rep. by its Deputy Chief Accounts Officer, Sri. N. Ramesh.

...PETITIONER

AND

1. Assistant Commissioner (CT)(LTU), Secunderabad Division, Hyderabad.
2. Commissioner of Service Tax, Hyderabad-II Commissionerate, Kendrlya Shulk Bhavan, Basheerbagh, Hyderabad.
3. Commissioner of Commericial Taxes, Andhra Pradesh, Hyderabad.
4. Union of India, rep, by the Secretary to Government, Ministry of Finance, North Block, New Delhi-110 001.

...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 issue writ or order or direction particularly one in the nature of writ of Certiorari after calling for the records and quash the impugned Assessment of Value Added Tax in Form VAT 305, dated 15.05.2010 for the year 2006-07, passed by the first respondent.

I.A. NO: 1 OF 2010(WPMP. NO: 19438 OF 2010)

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 grant stay of collection of the disputed Advertisement Tax of Rs.83,63,375/- arising in pursuance of the Assessment of Value Added Tax in Form VAT 305, dated 15.05.2010 for the year 2006-07, passed by the first respondent

I.A. NO: 1 OF 2011(WPMP. NO: 107 OF 2011)

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 dated 23.12.2010 pending disposal of WPMPNo.41734 of 2010 in WPNo.15433 of 2010

Counsel for the Petitioner: SRI S.SURIBABU FOR SRI S.KRISHNA MURTHY
Counsel for the Respondent Nos.1 TO 3: SRI A.RAMA KRISHNA REDDY, Jr. SC FOR ITD
Counsel for the Respondent No.4: SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 15506 OF 2010

Between:

M/s. Andhra Pradesh State Road Transport Corporation, Bus Bhavan, Musheeraba, Hyderabad, rep. by its Deputy Chief Accounts Officer, Sri. N. Ramesh.

...PETITIONER

AND

1. Assistant Commissioner(CT)(LTU), Secunderabad Division, Hyderabad.
2. Commissioner of Service Tax, Hyderabad-II Commissionerate, Kendriya Shulk Bhavan, Basheerbagh, Hyderabad.
3. Commissioner of Commericial Taxes, Andhra Pradesh, Hyderabad.
4. Union of India, rep. by the Secretary to Government, Ministry of Finance, North Block, New Delhi-110 001.

...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 issue writ or order or direction particularly one in the nature of writ of Certiorari after calling for the records and quash the impugned Assessment of Value Added Tax in Form VAT 305, dated 15.05.2010 for the year 2007-08, passed by the first respondent.

I.A. NO: 1 OF 2010(WPMP. NO: 19532 OF 2010)

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 grant stay of collection of the disputed Advertisement Tax of Rs.91,31,125/- arising in

pursuance of the Assessment of Value Added Tax in Form VAT 305, dated 15.05.2010 for the year 2007-08, passed by the first respondent

I.A. NO: 1 OF 2011(WPMP. NO: 108 OF 2011)

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 grant stay of all further proceedings dated 23-12-2010 WP MP No.41719,41720 & 41734 of 2010 in WP No.15546,15506 & 15433 of 2010.

Counsel for the Petitioner: SRI S.SURIBABU FOR SRI S.KRISHNA MURTHY
Counsel for the Respondent Nos.1 TO 3: SRI A.RAMA KRISHNA REDDY, Jr. SC FOR ITD
Counsel for the Respondent No.4: SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 15546 OF 2010

Between:

M/s. Andhra Pradesh State Road Transport Corporation, Bus Bhavan, Musheeraba, Hyderabad, rep. by its Deputy Chief Accounts Officer, Sri. N. Ramesh.

...PETITIONER

AND

1. Assistant Commissioner (CT)(LTU), Secunderabad Division, Hyderabad.
2. Commissioner of Service Tax, Hyderabad-II Commissionerate, Kendriya Shulk Bhavan, Basheerbagh, Hyderabad.
3. Commissioner of Commericial Taxes, Andhra Pradesh, Hyderabad.
4. Union of India, rep. by the Secretary to Government, Ministry of Finance, North Block, New Delhi-110 001.

...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 issue writ or order or direction particularly one in the nature of writ of Certiorari after calling for the records and quash the impugned Assessment of Value Added Tax in Form VAT 305, dated 15.05.2010 for the year 2008-09, passed by the first respondent.

I.A. NO: 1 OF 2010(WPMP. NO: 19575 OF 2010)

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 grant stay of collection of the disputed Advertisement Tax of Rs.1,09,33,625/- arising in pursuance of the Assessment of Value Added Tax in Form VAT 305, dated 15.05.2010 for the year 2008-09, passed by the first respondent.

I.A. NO: 1 OF 2011(WPMP. NO: 106 OF 2011)

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 dt. 23-12-2010 pending disposal of WPMP.No.41779/2010 in WP.No.15546/2010.

Counsel for the Petitioner: SRI S.SURIBABU FOR SRI S.KRISHNA MURTHY
Counsel for the Respondent Nos.1 TO 3: SRI A.RAMA KRISHNA REDDY, Jr. SC FOR ITD
Counsel for the Respondent No.4: SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 94 OF 2011

Between:

M/s. Andhra Pradesh State Road Transport Corporation, Bus Bhavan, Musheerabad Hyderabad, rep. by its Deputy Chief Accounts Officer, Sri. N. Ramesh.

...PETITIONER

AND

1. Assistant Commissioner (CT) LTU, Secunderabad Division, Hyderabad.
2. Commissioner of Service Tax, Hyderabad-II Commissionerate, Kendriya Shulk Bhavan Basheerbagh, Hyderabad.
3. Commissioner of Commericial Taxes, Andhra Pradesh, Hyderabad.
4. Union of India rep. by the Secretary to Government, Ministry of Finance, North Block, New Delhi-110 001.

...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 issue writ, order or direction particularly one in the nature of writ of Certiorari after calling for the records and quash the impugned Penalty Order dated 23.12.2010 in TIN No.28650135714/ 2007-08 passed by the first respondent

for the assessment period 2007-08 under section 53(1)(ii) of the APVAT Act in levying penalty of Rs.22,82,781/-

I.A. NO: 1 OF 2011(WPMP. NO: 112 OF 2011)

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 collection of the disputed penalty of Rs.22,82,781/- for the assessment period 2007-08 arising in pursuance of the Penalty Order dated 23.12.2010 in TIN No.28650135714/ 2007-08 passed by the first respondent pending disposal of the writ petition.

Counsel for the Petitioner: SRI S.SURIBABU FOR SRI S.KRISHNA MURTHY
Counsel for the Respondent Nos.1 TO 3: SRI A.RAMA KRISHNA REDDY, Jr. SC FOR ITD
Counsel for the Respondent No.4: SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 97 OF 2011

Between:

M/s. Andhra Pradesh State Road Transport Corporation, Bus Bhavan, Musheerabad, Hyderabad Rep. by its Deputy Chief Accounts Officer, Sri N. Ramesh

...PETITIONER

AND

1. Assistant Commissioner (CT) (LTU), Secunderabad Division, Hyderabad
2. Commissioner of Service Tax, Hydearbad - II, Commissionerate, Kendriya Shulk Bhavan Bhasheerbagh, Hyderabad
3. Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad
4. Union of India, Rep. by the secretary to Government, ministry of Finance, North Block, New Delhi - 110 001

...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 issue writ order or direction particularly one in the nature of writ of Certiorari after calling for the records and quash the impugned penalty order dt. 23.12.2010 in TIN No. 28650135714/2008-09 passed by the first respondent for the assessment period 2008-09 under Section 53 (i)(ii) of the AP VAT Act in levying penalty of Rs. 27,33,406/-.

I.A. NO: 1 OF 2011(WPMP. NO: 115 OF 2011)

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 collection of the disputed penalty of Rs. 27,33,406/- for the assessment period 2008-09 arising in pursuance of the penalty order dt. 23.12.2010 in TIN No. 28650135714 /2008-09 passed by the first respondent pending disposal of the Writ petition.

Counsel for the Petitioner: SRI S.SURIBABU FOR SRI S.KRISHNA MURTHY
Counsel for the Respondent Nos.1 TO 3: SRI A.RAMA KRISHNA REDDY, Jr, SC FOR ITD
Counsel for the Respondent No.4: SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 103 OF 2011

Between:

M/s. Andhra Pradesh State Road Transport Corporation, Bus Bhavan, Musheerabad, Hyderabad Rep. by its Deputy Chief Accounts Officer, Sri N. Ramesh

...PETITIONER

AND

1. Assistant Commissioner (CT) (LTU), Secunderabad Division, Hyderabad
2. Commissioner of Service Tax, Hydearbad - II, Commissionerate, Kendriya Shulk Bhavan Bhasheerbagh, Hyderabad
3. Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad
4. Union of India, Rep. by the secretary to Government, Ministry of Finance, North Block, New Delhi - 110 001

...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 issue writ order or direction particularly one in the nature of writ of Certiorari after calling for the records and quash the impugned penalty order dt. 23.12.2010 in TIN No. 28650135714/2006-07 passed by the first respondent for the assessment period 2006-07 under Section 53 (i)(ii) of the AP VAT Act in levying penalty of Rs. 20,90,844/-.

I.A. NO: 1 OF 2011(WPMP. NO: 121 OF 2011)

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 grant stay of collection of the disputed penalty of Rs. 20,90,844/- for the assessment period 2006-07 arising in pursuance of the penalty order dt. 23.12.2010 in TIN No. 28650135714 /2006-07 passed by the first respondent pending disposal of the Writ petition.

Counsel for the Petitioner: SRI S.SURIBABU FOR SRI S.KRISHNA MURTHY
Counsel for the Respondent Nos.1 TO 3: SRI A.RAMA KRISHNA REDDY, Jr. SC FOR ITD
Counsel for the Respondent No.4: SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

The Court made the following: COMMON ORDER

THE HON'BLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HON'BLE SMT. JUSTICE RENUKA YARA

WRIT PETITION Nos.15433, 15506 & 15546 of 2010 and 94, 97 & 103 of 2011

COMMON ORDER *(Per the Hon'ble the Acting Chief Justice Sujoy Paul)*:

Sri S. Suribabu, learned counsel represents Sri S. Krishna Murthy, learned Standing counsel for the petitioner-Corporation and Sri A. Rama Krishna Reddy, learned Junior Standing Counsel for Income Tax Department, for the respondent(s)-Income Tax Department.

2. In these matters, the Telangana State Road Transport Corporation has filed a letter dated 11.09.2019 which reads thus:

TELANGANA STATE ROAD TRANSPORT CORPORATION

O/o the Managing Director
Bus Bhavan, Msrd: HYD.

No.B1/785(GEN)/2019-LD Dated:
11.09.2019.

To
The Hon'ble Registrar (Judiciary),
High Court for the State of Telangana.
HYDERABAD.

Sir,

Sub:-SUITS: Writ Petitions become infructuous_-
Submission of list-- Reg.

This is to submit that as a measure to reduce the number of pending cases, the records at our office have been verified and it is

found that some cases which are likely to become infructuous are pending from several years. A list of such cases is enclosed herewith, with a request to arrange to list them before the Hon'ble Court.

Encl: as above.

Yours faithfully,

SENIOR LAW OFFICER

3. Along with the aforesaid letter, list of cases, which in the opinion of Corporation have rendered infructuous, is filed which includes the numbers of present cases as well.

4. Thus, these Writ Petitions are **dismissed** having rendered infructuous. However, liberty is reserved to the Corporation to file appropriate application(s) for revival of these matters, if anything still subsists for adjudication, within a period of thirty days from today. No costs.

Interlocutory applications, if any pending, shall also stand closed.

SD/-MOHD. ISMAIL
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to SRI S.KRISHNA MURTHY, Advocate [OPUC]
2. One CC to SRI A.RAMA KRISHNA REDDY, Jr. SC FOR ITD [OPUC]
3. One CC to SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA [OPUC]
4. Two CD Copies

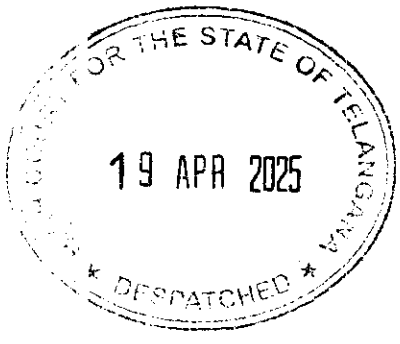
PSK.
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HIGH COURT

DATED:19/03/2025

COMMON ORDER

WP.Nos.15433, 15506 & 15546 of 2010 AND 94, 97 & 103 OF 2011



DISMISSING THE WRIT PETITIONS AS INFRUCTUOUS WITHOUT COSTS

(6)
02/04/25
bk