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

THURSDAY, THE SEVENTEENTH DAY OF APRIL
TWO THOUSAND AND TWENTY FIVE

PRESENT

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

WRIT PETITION NO: 6162 OF 2009

Between:

M/s. Appolo Health and Life Style Limited, Life Sciences Centre, Apollo Hospitals Complex, Jubilee Hills, Hyderabad - 500 033, Rep by its Senior Manager, V.R. Murthy

...PETITIONER

AND

1. The Government of Andhra Pradesh, rep. by its Principal Secretary, Revenue (CT-II) Commercial Tax, Secretariat Buildings, Secretariat, Hyderabad.
2. The Commissioner of Commercial Taxes, A.P. Hyderabad.
3. The Additional Commissioner of Commercial Tax and, Joint Commissioner (CT), Legal, A.P. Hyderabad.
4. The Appellate Deputy Commissioner (CT), Punjagutta Division, Hyderabad.
5. The Assistant Commissioner (CT)-II, Punjagutta Division, Hyderabad.
6. The Commercial Tax Officer, Jubilee Hills Circle, 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 issue a writ, order or direction particularly one in the nature of Writ of Mandamus by declaring the Amendment to APVAT Act, 2005, in which the First respondent Amended the Schedule-I and IV of the said Act, 2005 by way of impugned GO Ms.No. 818, Revenue (CT-II) Department, Dated 30-6-2008 issued by the 1st respondent, and applying the same with retrospective effect, as illegal, arbitrary, Ultra Vires, Colourable Exercise of Power, without authority of law and without jurisdiction and contrary to the provisions of the Act and in

violation of principles of natural justice, in insisting the disputed tax and initiating coercive action under the provision of the APVAT Act, and consequently to Set aside the GO Ms.No. 818, Revenue (CT-II) Department, Dated 30-06-2008, to the extent indicated above.

I.A. NO: 1 OF 2009(WPMP. NO: 8051 OF 2009)

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 stay all further proceedings pursuant to the recovery notice vide Rc.No. OA/J.Hills./2008, dated 25-2-2009 issued by the 6th respondent, and consequently to direct the respondents to not to take any coercive steps based on the impugned GO in GO Ms.No. 818, Revenue (CT-II) Department, Dated 30-6-2008, and to pass

Counsel for the Petitioner: SRI S.SYAMSUNDER RAO

Counsel for the Respondents: SPL. GP FOR STATE TAX

The Court made the following: ORDER

THE HON'BLE THE ACTING CHIEF JUSTICE SUJOY PAUL

AND

THE HON'BLE SMT JUSTICE RENUKA YARA

WRIT PETITION No.6162 of 2009

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

Sri S.Syamsunder Rao, learned counsel for the petitioner, at the outset, submits that this Writ Petition has rendered infructuous.

2. The other side has no objection.

3. Accordingly, this Writ Petition is dismissed having rendered infructuous. No costs.

Miscellaneous petitions pending, if any, shall stand closed.

SD/-T. JAYASREE
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to SRI S.SYAMSUNDER RAO, Advocate [OPUC]
2. Two CCs to SPL. GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
3. Two CD Copies

BSR
LS

HIGH COURT

DATED:17/04/2025



ORDER

WP.No.6162 of 2009

DISMISSING THE WRIT PETITION

AS INFRUCTUOUS,

WITHOUT COSTS

(6)

Kpw

28/4/25