

*** THE HONOURABLE SRI JUSTICE RAVI NATH TILHARI
THE HONOURABLE SRI JUSTICE MAHESWARA RAO KUNCHEAM**

+ WRIT PETITION NO.35116/2025

% Dated: 10.02.2026

M/s.AKR Coastal JV

.....Petitioner

and

1.The Assistant Commissioner (ST)(FAC),
Kavali Circle and 3 others

.....Respondents

! Counsel for the Petitioner : Sri G.Narendra Chetty

^ Counsel for the Respondents : Sri S.A.V.Sai Kumar,
1 and 2 Assistant Government Pleader for
Commercial Tax

< GIST :

> HEAD NOTE :

? Cases referred :

(2021) 17 SCC 693

**THE HONOURABLE SRI JUSTICE RAVI NATH TILHARI
THE HONOURABLE SRI JUSTICE MAHESWARA RAO KUNCHEAM**

WRIT PETITION NO.35116 OF 2025

#M/s.AKR Coastal JVPetitioner

and

1.The Assistant Commissioner (ST)(FAC),
Kavali Circle and 3 othersRespondents

DATE OF ORDER PRONOUNCED: 10.02.2026

1. Whether Reporters of Local newspapers
may be allowed to see the Judgments? Yes/No
2. Whether the copies of judgment may be
Marked to Law Reporters/Journals. Yes/No
3. Whether Their Lordship wishes
to see the fair copy of the Judgment? Yes/No

RAVI NATH TILHARI, J

MAHESWARA RAO KUNCHEAM, J

APHC010681642025



**IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI [3524]
(Special Original Jurisdiction)**

TUESDAY, THE TENTH DAY OF FEBRUARY
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE SRI JUSTICE RAVI NATH TILHARI

**THE HONOURABLE SRI JUSTICE MAHESWARA RAO
KUNCHEAM**

WRIT PETITION NO: 35116/2025

Between:

1.M/S. AKR COASTAL JV,, PACKAGE NO. 4, KANPUR CANAL,
NEAR SANGAM, SANGAM, SRI POTTI SRIRAMULU
DISTRICT, NELLORE, ANDHRA PRADESH - 524308, REP.
BY ITS MANAGING DIRECTOR, MR. KRISHNA REDDY
ALLURI.

...PETITIONER

AND

- 1.THE ASSISTANT COMMISSIONERST, (FAC), KAVALI
CIRCLE, NELLORE DIVISION, D. NO. 11-22-4B,
RAMAMURTHY PETA, KAVALI, SRI POTTI SRIRAMULU
NELLORE DISTRICT, ANDHRA PRADESH - 524201
- 2.THE STATE OF ANDHRA PRADESH, REP. BY THE
PRINCIPAL SECRETARY TO THE GOVERNMENT,
REVENUE (CT) DEPARTMENT, A.P. SECRETARIAT,
VELAGAPUDI, GUNTUR DISTRICT, ANDHRA PRADESH.
- 3.THE UNION OF INDIA, REP. BY ITS SECRETARY
(FINANCE), MINISTRY OF FINANCE, NORTH BLOCK, NEW
DELHI - 110001.
- 4.THE EXECUTIVE ENGINEER, IRRIGATION DEPARTMENT,
NELLORE CENTRAL DIVISION, NELLORE, SPSR NELLORE
DISTRICT, ANDHRA PRADESH - 524002.

...RESPONDENT(S):

Counsel for the Petitioner:

1. G NARENDRA CHETTY

Counsel for the Respondent(S):

1. GP FOR IRRI AND CAD

2. GP FOR COMMERCIAL TAX

The Court made the following:

THE HONOURABLE SRI JUSTICE RAVI NATH TILHARI
THE HONOURABLE SRI JUSTICE MAHESWARA RAO KUNCHEAM

WRIT PETITION NO: 35116/2025

ORDER: *(per Hon'ble Sri Justice Ravi Nath Tilhari)*

Heard Sri G.Narendra Chetty, learned counsel for the petitioner and Sri S.A.V.Sai Kumar, learned Assistant Government Pleader for Commercial Tax appearing for the respondents 1 and 2.

2. This Writ Petition under Article 226 of the Constitution of India has been filed challenging the order of assessment passed by the 1st respondent under Section 73 of the State Goods and Services Tax Act and Central Goods and Services Tax Act, 2017, dated 27.02.2023 for the financial year 2020-21.

3. The order was appealable under Section 107 of the Act. A period of limitation prescribed is three months and in case of delay, if the appellate authority is satisfied with the cause shown, can condone the delay of one month only, after expiry of the limitation period under sub-section (4) of Section 107 of the Act.

4. Learned counsel for the petitioner submits that total period of limitation including the condonable period expired in the month of

June, 2023. The appeal was not filed. This writ petition was filed in the month of December, 2025, after almost two and half years.

5. The impugned order passed under the statute had attained finality as the petitioner did not challenge the same.

6. Learned counsel for the petitioner tries to submit that there is explanation for the laches in filing the writ petition, as in para No.11, which is reproduced as under:

"I respectfully submit that, though the impugned Order is dated 27-02-2023, as stated above one of the J.V. Partners was already declared insolvent by the NCLT and is under liquidation and insolvency proceedings are pending against the other J.V. Partner against which Appeal was filed before NCLAT, Chennai, in which stay was granted, and due to the said litigation and various difficulties being faced by it due to non-payment of the full bill amounts and GST amounts by the Government Contractees, many of the employees of the Petitioner, including the Accountant who was looking after its tax affairs had left the service of the Petitioner, and the Petitioner could not take steps for challenging the impugned order. However, recently, the First Respondent has initiated coercive steps for recovery and issued Garnishee Notice vide Rc. No. 37AABTA4559P1Z6/2025, dated 16-09-2025, to the Executive Engineer, Nellore Central Division, Nellore/Fourth respondent herein, for whom the Petitioner has executed Works Contract, for recovery of the disputed tax, interest and penalty under the impugned order as well as some other amounts and therefore the Petitioner is now constrained to approach this Hon'ble High Court."

7. The aforesaid explanation is without specifications. Even the dates have not been mentioned. The cause stated, in our view cannot said to be coming in the way of filing the appeal to challenge the impugned order. Even as per the explanation some other legal

proceedings before appellate tribunal were taken. Then, the petitioner could certainly have taken legal recourse against the impugned order as well. The explanation does not inspire confidence into its genuineness or correctness. It does not amount to sufficient cause. The writ petition has been filed after almost two and half years of the order, which attained the finality under the statute. Laches are unexplained to the satisfaction of the Court.

8. In ***Neelima Srivastava v. State of Uttar Pradesh***¹, the Hon'ble Apex Court reiterated that it is not permissible for the parties to reopen the concluded judgments of the Court as the same may not only tantamount to an abuse of the process of the Court but would have far reaching adverse effect on the administration of justice. Paragraph-35 of ***Neelima Srivastava***(supra) reads as under:

“35. Thus, it is very well-settled that it is not permissible for the parties to reopen the concluded judgments of the court as the same may not only tantamount to an abuse of the process of the court but would have far-reaching adverse effect on the administration of justice.”

9. We, cannot in the exercise of writ jurisdiction, permit reopening of the matter for an order which attained finality long back under the statute.

¹ (2021) 17 SCC 693

10. We are not inclined to entertain the writ petition.

11. The Writ Petition is dismissed. There shall be no order as to costs.

As a sequel, interlocutory applications pending if any, shall stand closed.

RAVI NATH TILHARI, J

MAHESWARA RAO KUNCHEAM, J

Date: 10.02.2026

Note:

L.R.Copy to be marked.

B/o.

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**THE HONOURABLE SRI JUSTICE RAVI NATH TILHARI
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