

HIGH COURT OF ANDHRA PRADESH

* * * *

WRIT PETITION No. 12355 of 2024

Between:

M/s. Reddy Enterprises,
Vijayawada, rep.by its Proprietrix
Smt.Modem Jayamma

.....PETITIONER

AND

The Appellate Authority &
Additional Commissioner (ST)
Vijayawada and 4 others

.....RESPONDENTS

DATE OF JUDGMENT PRONOUNCED: **05.07.2024**

SUBMITTED FOR APPROVAL:

THE HON'BLE SRI JUSTICE RAVI NATH TILHARI

&

THE HON'BLE Smt. JUSTICE KIRANMAYEE MANDAVA

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 Your Lordships wish to see the fair copy of the Judgment? Yes/No

RAVI NATH TILHARI, J

KIRANMAYEE MANDAVA, J

*** THE HON'BLE SRI JUSTICE RAVI NATH TILHARI
&
THE HON'BLE Smt. JUSTICE KIRANMAYEE MANDAVA**

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! Counsel for the Petitioner : Sri Venkatram Reddy Mantur

Counsel for the Respondents : Sri S. A. V. Saikumar,
AGP for Commercial Taxes

< Gist :

> Head Note:

? Cases Referred:

1. SLP(C)No.11225 of 2022 SC
Decided on 14.11.2022
2. W.P.No.4517 of 2024 APHC
Decided on 21.02.2024
3. (1998) 3 SCC 573
4. (2021) 17 SCC 693

THE HON'BLE SRI JUSTICE RAVI NATH TILHARI
&
THE HON'BLE Smt. JUSTICE KIRANMAYEE MANDAVA

WRIT PETITION No. 12355 of 2024

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

Heard Sri Venkatram Reddy Mantur, learned counsel for the petitioner and Sri S. A. V. Saikumar, learned Assistant Government Pleader for Commercial Taxes for the respondents.

2. This writ petition has been filed under Article 226 of the Constitution of India for the following reliefs:

“...to issue Writ of Mandamus or any other appropriate Writ or Order or Direction declaring the action of the 1st Respondent in rejecting the appeal filed by the Petitioner under Section 107 of the Act as the 1st Respondent has no power to condone the delay beyond four months and the Summary of the Order of the 2nd Respondent dated 10.11.2022 passed for the tax period April 2021 to March 2022 under the Central Goods and Service Tax Act 2017 and the State Goods and Service Tax Act 2017, as arbitrary contrary to the provisions of the CGST / SGST Act 2017 without jurisdiction and in violation of Principles of Natural Justice and consequently set aside the Endorsement Proceedings of the 1st Respondent dated 27.05.2024 uploaded in the GST Portal on 27.05.2024 and Summary of the Order, dated 10.11.2022 of the 2nd Respondent and pass such other order or orders.....”

Facts of the case:

3. The petitioner – M/s. Reddy Enterprises, Vijayawada challenges the Order dated 27.05.2024 (Ex.P1) passed by the Additional Commissioner (ST), Vijayawada (P1). By the said Order, the petitioner's appeal has been rejected

at the admission stage on the ground that the appeal was filed beyond the prescribed limitation of three months, and also beyond further condonable period of one month under Sub-Section (4) of Section 107 of the Andhra Pradesh Goods and Services Tax Act, 2017 (in short 'APGST Act'), and the said Appellate Authority had no jurisdiction under the APGST Act to condone the delay beyond condonable period of one month.

4. The appeal was preferred against the Order of the Assistant Commissioner (ST), Governorpet Circle, Vijayawada-II Division (in short 'the Assessing Authority') dated 10.11.2022 for the tax period from 01.04.2021 to 31.03.2022 under the APGST Act, by which the Assessing Authority had levied tax of Rs.27,79,82,874/-, interest Rs.5,36,10,496 and penalty of Rs.23,79,26,090/- in total an amount of Rs.56,95,19,460/-.

5. Against the same order of the Assessing Authority dated 10.11.2022 passed under Section 74 of the APGST Act, the petitioner initially, bypassing the statutory remedy of appeal, preferred W.P.No.1433 of 2023 (*M/s.Reddy Enterprises v. State of A.P & ors.*). The writ petition was disposed of vide judgment dated 24.03.2023 holding that the petitioner ought to have been extended some more opportunity for personal hearing. The assessment Order dated 10.11.2022 was set aside and the matter was remitted to the Assessing Authority for decision, on the condition of the petitioner depositing 50% of the tax component within the specified time.

6. The operative part of the judgment dated 24.03.2023 in W.P.No.1433 of 2023 is as under:

“Accordingly, without reference to the merits of the petitioner’s case, the impugned Assessment Order dated 10.11.2022 passed by the 3rd respondent is set aside on the condition of petitioner depositing 50% of tax component of Rs.23,79,26,090/- as mentioned in the impugned order dated 10.11.2022 within six (6) weeks from the date of receipt of a copy of this order and upon such deposit, the 3rd respondent shall fix a date for personal hearing of the petitioner with regard to her objections to the proposed assessment and after hearing the petitioner, pass an appropriate Assessment Order in accordance with the governing law and rules expeditiously. In case, the petitioner fails to make the deposit as mentioned supra, this order shall be deemed cancel.

Accordingly, this Writ Petition is disposed of. No costs.”

7. The petitioner preferred SLP(c) No.9616 of 2023 which was disposed of by the Hon’ble Apex Court, vide Order dated 17.05.2023, which reads as under:

“It is contended by the petitioner that the entire amounts received by it include wages paid, ESI and EPF contributions cannot be included as a part of the taxable turnover. The Assessing Officer appears to have rejected this contention on which the petitioner approached the High Court.

This Court notices that the High Court has relegated the matter to the Assessing Officer who is required to look into the matter afresh. Since the matter is at large, there is no ground for interference.

However, all contentions of the petitioner; including substantiation of its objections are kept open. The Assessing Officer shall deal with the merits of those objections while passing the reasoned order.

It is submitted on behalf of the petitioner that more than ₹30 crores have been paid. It is open to the petitioner to seek clarification in this regard from the High Court.

The special leave petition is disposed of in the above terms.

Pending applications, if any, are disposed of.”

8. The Hon'ble Apex Court did not interfere with the judgment dated 24.03.2023. However, all the contentions of the petitioner were kept open and the Assessing Officer was directed to deal with the merits of those objections while passing the reasoned order. Further, in view of the submissions advanced on behalf of the petitioner, as regards payment made of more than Rs.30 crores, it was kept open to the petitioner to seek clarification in that regard from the High Court.

9. In W.P.No.1433 of 2023 the petitioner filed I. A.No.2 of 2023 for modification/relaxation of the condition of deposit of 50% of the tax component.

10. The petitioner again approached the Hon'ble Apex Court in Writ Petition (Civil) No.127 of 2024, in which the following Order dated 26.02.2024 was passed:

“We are informed across the Bar that the properties subject matter of this Writ Petition is put to auction on 29th February, 2024.

We permit the petitioner to mention I.A.No.2/2023 before the Roster Bench of the High Court for immediate listing. We are sure that once it is pointed out to the Roster Bench that the auction is schedule for 29th February, 2024, the Roster Bench will give necessary priority to the hearing of the said Application.”

11. I.A.No.2 of 2023 in W.P.No.1433 of 2023 was considered and rejected by Order dated 28.02.2024, which reads as under:

“1. This matter was posted as “Lunch Motion”, on the request made in the morning today by the learned counsel for the petitioner, considering the order of Hon“ble the Apex Court dated 26.02.2024 in Writ Petition (Civil) No.127 of 2024, placed before us, at the morning time with due intimation and notice to the learned Government Pleader for Commercial Tax appearing for the Respondents.

2. The order of the Hon“ble Apex Court dated 26.02.2024 reads as under:

“We are informed across the Bar that the properties subject matter of this Writ Petition is put to auction on 29th February, 2024.

We permit the petitioner to mention I.A.No.2/2023 before the Roster Bench of the High Court for immediate listing. We are sure that once it is pointed out to the Roster Bench that the auction is schedule for 29th February, 2024, the Roster Bench will give necessary priority to the hearing of the said Application.”

3. I.A.No.2 of 2023 is an application for modification/relaxation of the condition of deposit of 50% of the tax component, as imposed in the judgment of this Court, dated 24.03.2023 by which W.P.No.1433 of 2023 filed by the present petitioner/applicant was finally disposed of with directions. The W.P.No.1433 of 2023 was filed challenging the order of the Assessing Authority, dated 10.11.2022 under Section 74(5) of the GST Act, 2017.

4. The operative portion of the judgment dated 24.03.2023 reads as under:

*“11. Accordingly, without reference to the merits of the petitioner’s case, the impugned Assessment Order dated 10.11.2022 passed by the 3rd respondent is set aside **on the condition of petitioner depositing 50% of tax component of Rs.23,79,26,090/- as mentioned in the impugned order***

dated 10.11.2022 within six (6) weeks from the date of receipt of a copy of this order and upon such deposit, the 3rd respondent shall fix a date of personal hearing of the petitioner with regard to her objections to the proposed assessment and after hearing the petitioner, pass an Appropriate Order in accordance with governing law and rules expeditiously. In case, the petitioner fails to make the deposit as mentioned supra, this order shall be deemed cancel.”

5. Challenging the judgment dated 24.03.2023, the petitioner filed Special Leave to Appeal (C) No(s). 9616 of 2023 which was disposed of by the Hon“ble Apex Court vide order dated 17.05.2023, holding *inter alia* that there was no ground for interference. The order dated 17.05.2023 reads as under:

“It is contended by the petitioner that the entire amounts received by it include wages paid, ESI and EPF contributions cannot be included as a part of the taxable turnover. The Assessing Officer appears to have rejected this contention on which the petitioner approached the High Court.

This Court notices that the High Court has relegated the matter to the Assessing Officer who is required to look into the matter afresh. Since the matter is at large, there is no ground for interference.

However, all contentions of the petitioner; including substantiation of its objections are kept open. The Assessing Officer shall deal with the merits of those objections while passing the reasoned order.

It is submitted on behalf of the petitioner that more than Rs.30 Crores have been paid. It is open to the petitioner to seek clarification in this regard from the High Court.

The special leave petition is disposed of in the above terms.”

6. As is evident from the order of the Hon“ble Apex Court, it was open to the petitioner to seek clarification. The petitioner instead of

applying for clarification has filed I.A.No.2 of 2023 for modification/relaxation of the condition of deposit imposed in the judgment dated 24.03.2023. The prayer in I.A.No.2 of 2023 reads as under:

“ ... it is respectfully prayed that this Hon’ble Court may be pleased to consider the present difficult position of the petitioner and relax/modify the condition of further deposit of 50% of the balance of the assessed tax and direct the 3rd respondent to proceed with the assessment proceeding as directed in the order of this Hon’ble Court dated 24.03.2023...”

7. The judgment of this Court dated 24.03.2023 in the writ petition No.1433 of 2023 having been affirmed by the Hon’ble Apex Court, vide order dated 17.05.2023 there is no question of modification or relaxation of the condition of deposit of 50% in terms of the said order. Further, the Hon’ble Apex Court has permitted the petitioner only for clarification of the order.

8. We have considered I.A.No.2 of 2023 for the clarification of judgment dated 24.03.2023.

9. Learned counsel for the petitioner submits that out of total tax assessed of Rs.54,87,51,392/- an amount of Rs.31,08,18,919/- was already paid. So the petitioner has paid more than 50%.

10. The amount of Rs.31,08,18,919/- already deposited by the petitioner, is not a deposit after the judgment dated 24.03.2023 or in pursuance thereof. This amount is already adjusted in the Assessment Order itself. It is the 50% of the remaining tax component under the order impugned in Writ Petition that was directed to be deposited. A perusal of para-11 of the judgment dated 24.03.2023, makes it very clear that the petitioner was directed to deposit 50% of the tax component of Rs.23,79,26,090/-. In the judgment, specific amount has been mentioned of which 50% was directed to be deposited, the order is very clear.

11. Accordingly, I.A.No.2 of 2023 is rejected.”

12. Challenging the Order dated 28.02.2024, the petitioner preferred SLP(c) No.9869 of 2024, which was dismissed by the Hon’ble Apex Court vide Order dated 06.05.2024, which reads as under:

“Heard the learned senior counsel appearing for the petitioner.

No case for interference is made out in exercise of our jurisdiction under Article 136 of the Constitution of India. The Special Leave Petition is accordingly dismissed.

Pending application also stands disposed of.”

13. Thereafter, on 10.05.2024, the petitioner filed the appeal under Section 107 of the APGST Act, with delay which has been rejected by the Appellate Authority vide impugned Order dated 27.05.2024.

14. The facts on record show and are admitted to the petitioner’s counsel that the petitioner did not comply with the judgment and order dated 24.03.2023 passed in W.P.No.1433 of 2023, even after the same was affirmed by dismissal of the SLP by the Hon’ble Apex Court and even after rejection of the petitioner’s application I.A.No.2 of 2023 in W.P.No.1433 of 2023, vide order dated 28.02.2024, which order was also affirmed by the Hon’ble Apex Court in SLP(c) No.9869 of 2024 on 06.05.2024.

Submissions of the learned counsel for the petitioner:

15. Learned counsel for the petitioner submitted that the delay in filing the appeal was caused due to the petitioner availing the writ remedy and the subsequent proceedings as mentioned above. He submitted that consequently the period consumed in availing the writ remedy deserved exclusion and the

appellate authority ought to have condoned the delay and having failed to do so, the appellate authority deserve to be directed to decide the petitioner's appeal on merits.

16. Learned counsel for the petitioner has placed reliance in the case of ***M/s.Laxmi Srinivasa R and P Boiled Rice Mill v. the State of Andhra Pradesh & Anr.,¹*** to contend that in that case, the Hon'ble Apex Court held that, the appellant therein was entitled to ask for exclusion of the period consumed in the High Court, in terms of Section 14 of the Limitation Act, 1963.

17. Learned counsel for the petitioner also placed reliance in the case of ***M/s. Mastek Engineering Private Limited v. the Appellate Authority and Additional Commissioner (ST) & ors.²*** to contend that in the said case the petitioner therein had filed appeal before the appellate authority belatedly and beyond the condonable period which was dismissed. The writ petition was, however, disposed of by this Court, observing that the appeal is a valuable statutory right, and directing the appellate authority to consider and decide the appeal on merits.

Submissions of the learned AGP:

18. Learned AGP submitted that the impugned order is perfectly legal and justified. The appellant/petitioner has no sufficient cause for condonation of delay by this Court. The petitioner has not complied with the writ Court's

¹ SLP(c) No.11225 of 2022, SC
Decided on 14.11.2022

² WP.No.4517 of 2024 APHC
Decided on 21.02.2024

order dated 24.03.2023 and is not entitled to again invoke the extraordinary writ jurisdiction.

Analysis:

19. We have considered the submissions advanced and perused the material on record.

20. We proceed to consider whether the petitioner is entitled for exclusion of time taken in the writ proceedings from the period of limitation for filing appeal.

21. In *M/s.Laxmi Srinivasa R and P Boiled Rice Mill* (supra) the Hon'ble Apex Court held as under on the point of entitlement to ask for exclusion of the period in terms of Section 14 of the Limitation Act.

“It is an accepted position that the appellant had filed a writ petition before the High Court on 24.02.2018, which was not entertained vide the order dated 07.03.2018 on the ground that the appellant should approach the Appellate Authority. The appellant is entitled to ask for exclusion of the said period in terms of Section 14 of the Limitation Act, 1963. Exclusion of time is different, and cannot be equated with condonation of delay. The period once excluded, cannot be counted for the purpose of computing the period for which delay can be condoned. Of course for exclusion of time under Section 14 of the Limitation Act, 1963, the conditions stipulated in Section 14 have to be satisfied.

In the facts of the present case, we find that the period from the date of filing of the writ petition on 24.02.2018 and the date on which it was dismissed as not entertained viz., 07.03.2018, should have been excluded. The writ proceedings were maintainable, but not entertained. Bona fides of the appellant in filing the writ petition are not challenged. Further, immediately after the dismissal of the writ petition, the appellant did file an appeal before the Appellate Authority.

On exclusion of the aforesaid period, the appeal preferred by the appellant would be within the condonable period. Accordingly, we direct that the application for condonation of delay filed by the appellant would be treated as allowed. The delay is directed to be condoned.”

22. In ***M/s.Laxmi Srinivasa R and P Boiled Rice Mill*** (supra) the appellant had filed writ petition which was not entertained on the ground that he should approach the appellate authority. Thereafter, when the appellant approached the appellate authority, the appeal was dismissed holding that the delay was beyond condonable period and the High Court had affirmed the said order, the Hon'ble Apex Court held that the period from the date of filing of the writ petition and the date on which it was dismissed as not entertained should have been excluded, in terms of Section 14 of the Limitation Act. The writ proceedings were maintainable, but not entertained. Thus, there, the writ petition was not entertained. But, here, the writ petition filed by the petitioner was entertained and also disposed of setting aside the order of the assessing authority with directions and imposing the condition on the petitioner to comply, as aforesaid. So, present is not a case of dismissal of the writ petition being not entertained or on the ground of alternative remedy, directing the petitioner to approach the appellate authority.

23. In our view, the judgment in the case of ***M/s.Laxmi Srinivasa R and P Boiled Rice Mill*** (supra) is distinguishable and is of no help to the petitioner for the contention raised. The proposition of law as laid down by the Hon'ble Apex Court in ***M/s.Laxmi Srinivasa R and P Boiled Rice Mill***

(supra) that the exclusion of time is different and cannot be equated with condonation of delay and that the period once excluded cannot be counted for the purpose of computing the period for filing appeal, is well settled, but the said principle of law is not attracted to the petitioner's case herein.

24. The petitioner is not entitled for exclusion of time on the ground that he filed writ petition. The same is also not sufficient ground seeking condonation of delay in filing appeal.

Abuse of the process of Court:

25. It is settled in law that the existence of the statutory alternative remedy of appeal is no bar to entertainment of the writ petition under Article 226 of the Constitution of India. Once the petitioner had chosen to file the writ petition and the petitioner's writ petition was entertained, notwithstanding the existence of the statutory remedy of appeal and was decided setting aside the order of assessment, the petitioner cannot now take a 'U' turn and file the appeal against the order of assessment, to avoid making compliance with the condition of the deposit of the amount as directed in W.P.No.1433 of 2023, vide judgment dated 24.03.2023.

26. We are of the considered view that, the petitioner, now, cannot prefer the appeal and have a fresh round of litigation on the same subject. Any other view would amount to permit the petitioner to abuse the process of the Court. By permitting the petitioner to avail the remedy of appeal would be to permit the petitioner to bypass and ignore the orders passed by the writ court in W.P.No.1433 of 2023, affirmed by the Hon'ble Apex Court. That cannot be

done. That would encourage the litigants like the petitioner to take chance firstly, by filing the writ petition, bypassing the statutory alternative remedy, and if the writ court's order, even if in favour of such petitioner, but by imposing certain conditions, which such petitioner may not intend to comply, then such petitioner shall have another round of litigation by filing statutory appeal. Such a recourse cannot be permitted. Such a practice deserves to be curbed. Once the statutory remedy of appeal was not availed and the petitioner approached the writ court, the petitioner shall be bound by the Order of the writ Court. In our view, it is in those cases, where the writ petition is dismissed or disposed of, on the ground of the alternative remedy or/and with liberty to file appeal, the appeal can be filed, and the period consumed in litigating *bona fide* in writ proceedings can be excluded in computing limitation for appeal, in the light of Section 14 of the Limitation Act and as held in ***M/s.Laxmi Srinivasa R and P Boiled Rice Mill*** (supra). But, not in the case of the present nature.

27. In ***K. K. Modi v. K. N. Modi***³ the Hon'ble Apex Court in the context of Order 6 Rule 16 of Code of Civil Procedure, which provides that the Court may at any stage of the proceedings, order to be struck out, or amended any matter in any pleading *inter alia* which is otherwise 'an abuse of the process of the Court', while explaining the phrase 'abuse of the process of the court', cited 'relitigation' as one of the examples as an abuse of the process of the Court. It was observed that it is an abuse of the process of the Court and contrary to

³ (1998) 3 SCC 573

justice and public policy for a party to relitigate the same issue which has already been tried and decided earlier against him. The reagitation may or may not be barred as *res judicate*. But if the same issue is sought to be reagitated, it also amounts to an abuse of the process of the court.

28. It is apt to refer paragraphs – 42 to 44 in ***K. K. Modi*** (supra) as under:

“42. Under Order 6 Rule 16, the court may, at any stage of the proceeding, order to be struck out, inter alia, any matter in any pleading which is otherwise an abuse of the process of the court. Mulla in his treatise on the *Code of Civil Procedure*, (15th Edn., Vol. II, p. 1179, note 7) has stated that power under clause (c) of Order 6 Rule 16 of the Code is confined to cases where the abuse of the process of the court is manifest from the pleadings; and that this power is unlike the power under Section 151 whereunder courts have inherent power to strike out pleadings or to stay or dismiss proceedings which are an abuse of their process. In the present case the High Court has held the suit to be an abuse of the process of the court on the basis of what is stated in the plaint.

43. *The Supreme Court Practice 1995* published by Sweet & Maxwell in paragraphs 18/19/33 (p. 344) explains the phrase “abuse of the process of the court” thus:

“This term connotes that the process of the court must be used bona fide and properly and must not be abused. The court will prevent improper use of its machinery and will in a proper case, summarily prevent its machinery from being used as a means of vexation and oppression in the process of litigation. ... The categories of conduct rendering a claim frivolous, vexatious or an abuse of process are not closed but depend on all the relevant circumstances. And for this purpose considerations of public policy and the interests of justice may be very material.”

44. One of the examples cited as an abuse of the process of the court is relitigation. It is an abuse of the process of the court and contrary to justice and public policy for a party to relitigate the same issue which has already been tried and decided earlier against him. The reargitation may or may not be barred as res judicata. But if the same issue is sought to be reargitated, it also amounts to an abuse of the process of the court. A proceeding being filed for a collateral purpose, or a spurious claim being made in litigation may also in a given set of facts amount to an abuse of the process of the court. **Frivolous or vexatious proceedings may also amount to an abuse of the process of the court especially where the proceedings are absolutely groundless. The court then has the power to stop such proceedings summarily and prevent the time of the public and the court from being wasted. Undoubtedly, it is a matter of the court's discretion whether such proceedings should be stopped or not;** and this discretion has to be exercised with circumspection. It is a jurisdiction which should be sparingly exercised, and exercised only in special cases. The court should also be satisfied that there is no chance of the suit succeeding.”

29. In *Neelima Srivastava v. State of Uttar Pradesh*⁴ 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.”

⁴ (2021) 17 SCC 693

30. Applying the aforesaid settled principle of law, to the facts of the present case, once the petitioner had litigated against the same order of the Assessing Officer in the writ proceedings and the Order of the Writ Court attained finality after affirmation by the Hon'ble Apex Court, to challenge the same Order of the Assessing Authority by reagitation in appeal amounts to abuse of the process of the Court. Approaching this Court again under Article 226 of the Constitution of India is also abuse of the process of this Court. We would stop such proceedings at this stage and would not encourage such practice.

31. ***M/s. Mastek Engineering Private Limited*** (supra) is also of no help to the petitioner and does not apply to the facts of the present case. There was no previous writ petition filed, like in the present case. There was no finality attached to any previous Order passed in writ proceedings. The cause shown for the delay in filing the appeal beyond the condonable period was found sufficient by the writ Court, consequently, the writ court condoned the delay and directed the appellate authority to decide the appeal on merits.

32. Our conclusions are as under:

- A.** The writ petitioner is not entitled for exclusion of time taken in writ proceedings and the subsequent proceedings from the period of limitation for filing appeal, for the reason that the petitioner's writ petition was entertained and the assessment order against which now the appeal has been filed was already set aside in the writ proceedings and as those orders were affirmed by the

Hon'ble Apex Court in SLP (c) No.9616 of 2023, dated 17.05.2023 and SLP (c) No.9869 of 2024, dated 06.05.2024.

- B.** On the ground of filing of the writ petition, the petitioner cannot seek condonation of delay in filing the appeal. In our view, the same could not furnish sufficient ground in the facts of the presence case.
- C.** Filing of the appeal by the writ petitioner after writ proceedings and subsequent proceedings against the same order of assessment, just to avoid the compliance of the directions of the writ Court is nothing but abuse of the process of the Court.

33. During arguments, we specifically asked the learned counsel for the petitioner, if the petitioner is still ready to deposit the requisite amount in terms of the judgment dated 24.03.2023 passed in W.P.No.1433 of 2023, but there was no positive response for making such deposit.

34. Thus considered. The writ petition is dismissed.

35. Filing of the appeal and approaching this Court in writ jurisdiction is nothing but an abuse of the process of the Court. Under the circumstances, we impose costs of Rs.1,00,000/- (Rupees one lakh only) on the petitioner to be paid to the credit of the Andhra Pradesh High Court Legal Services Committee, Amaravathi, within a period of 15 days from today, failing which, the Registrar General shall take necessary steps to recover the same. A report of the compliance shall be placed on record of this writ petition.

Pending miscellaneous petitions, if any, shall stand closed in consequence.

RAVI NATH TILHARI, J

KIRANMAYEE MANDAVA, J

Date: 05.07.2024
Dsr

Note
LR copy to be marked
B/o
Dsr