



**HIGH COURT OF ANDHRA PRADESH**  
MONDAY ,THE TWENTY FIFTH DAY OF OCTOBER  
TWO THOUSAND AND TWENTY ONE

**PRSENT**

**THE HONOURABLE SRI JUSTICE AHSANUDDIN AMANULLAH**  
**THE HONOURABLE SRI JUSTICE B KRISHNA MOHAN**  
**WRIT PETITION NO: 24393 OF 2021**

**Between:**

1. M/s. Satyanarayana Rice Mill, D. no. 2-179/1, Degapuram Road, Komarada-534208. Bhimavaram Mandal, West Godavari District, Andhra Pradesh, rep. by its Proprietor, Sri R.V.V. Satyanarayana.

**...PETITIONER(S)**

**AND:**

1. The Assistant Commissioner (ST), Bhimavaram Circle, Rest House Road, Bhimavaram, West Godavari District, Andhra Pradesh.
2. The State of Andhra Pradesh, rep. by the Principal Secretary to the Government. Revenue (ST) Department, A.P. Secretariat Buildings, Velagapudi, Guntur District, A.P.
3. The A.P. State Civil Supplies Corporation, Sri Sai Towers, D. no. 10-52/1, 4th and 4th Floor, Ashok Nagar, Beside Siris Company, Bandar Road, Kanuru, Vijayawada 520007, A.P., rep. by its Managing Director.
4. The Union of India, rep. by its Secretary (Finance), Ministry of Finance, North Block, New Delhi - 110001.

**...RESPONDENTS**

**Counsel for the Petitioner(s): G NARENDRA CHETTY**

**Counsel for the Respondents: GP FOR COMMERCIAL TAX**

**The Court made the following: ORDER**



**HIGH COURT OF ANDHRA PRADESH :: AMARAVATI**

**HON'BLE Mr. JUSTICE AHSANUDDIN AMANULLAH  
AND  
HON'BLE Mr. JUSTICE B. KRISHNA MOHAN**

**WRIT PETITION No.24393 OF 2021**

M/s. Satyanarayana Rice Mill, D.No.2-179/1,  
Degapuram Road, Komarada-534 208,  
Bhimavaram Mandal, West Godavari District,  
Andhra Pradesh, rep. by its Proprietor,  
Sri R.V.V.Satyanarayana.

... Petitioner

Versus

The Assistant Commissioner (ST), Bhimavaram Circle,  
Rest House Road, Bhimavaram, West Godavari District,  
Andhra Pradesh and 3 others.

... Respondents

Counsel for the petitioner : Mr. G. Narendra Chetty

Counsel for the respondents : Mr. Harinath N., Asst. Sol. Gen.  
Mr. Sekhar, G.P., Comm. Tax.  
Mr. P. Hema Chandra, SC,  
Civil Supplies.

**ORAL JUDGMENT**

**Dt: 25.10.2021**

*(Per Hon'ble Sri Justice Ahsanuddin Amanullah)*

Heard Mr. G.Narendra Chetty, learned counsel for the petitioner, Mr. Sekhar, learned Government Pleader, Commercial Tax, for the respondents no.1 and 2, Mr. P.Hema Chandra, learned Standing Counsel, Civil Supplies, for the respondent no.3



and Mr. Harinath N., learned Assistant Solicitor General appearing for the respondent no.4-Union of India.

2. The petitioner has moved the Court for the following relief:

*“...to issue an appropriate Writ Order or Direction more particularly in the nature of MANDAMUS holding that the impugned Assessment Order passed by the First Respondent vide Ref.No.A2- 11/CMR/2019, dated 29.10.2020 for the Tax Period July, 2017 to November, 2018 under the CGST Act 2017, insofar as it relates to the levy of GST on the value of the broken rice, bran and husk obtained in the course of Milling of the Paddy of the Third Respondent, allowed to be retained by the Petitioner, in addition to the milling charges of Rs.15/- per quintal, as compensation/exchange for the own rice supplied by the Petitioner to the Third Respondent to make up for the short fall in the yield, as contrary to law, facts, without jurisdiction and authority and illegal and consequently set aside the same and further direct the Third Respondent, to pay the GST liability on the Petitioner, either directly to the First Respondent or to the Petitioner and pass such other order....”*

3. It is not in dispute at the Bar that similar issue has been interfered by the Court and is covered by an order dated 20.11.2020 passed in W.P.No.45971 of 2018, which has been followed subsequently in the common order dated 17.12.2020 passed in W.Ps.No.24011, 24024, 24049, 24063, 24068, 24085, 24109, 24122 and 24130 of 2020.

4. Having regard to the aforesaid, for reasons recorded in the aforesaid order, the present Writ Petition is also allowed at the stage of admission and the impugned order dated 29.10.2020 passed by the respondent no.1 in Ref.No.A2-11/CMR/2019 is set



aside insofar as the same relate to the levy of GST on the value of by-products i.e., broken rice, bran and husk treating them as part of consideration paid to the petitioner for milling of the paddy. No costs.

5. In view of submission of Mr. Sekhar, learned Government Pleader, that in the aforesaid matter, the Government has moved the Hon'ble Supreme Court, where notices have been issued, it is needless to observe that the present order shall be subject to what is ultimately decided by the Hon'ble Supreme Court.

6. Miscellaneous petitions, if any pending also stand disposed of.

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**(AHSANUDDIN AMANULLAH, J)**

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**(B. KRISHNA MOHAN, J)**

*Gvl*



**HON'BLE Mr. JUSTICE AHSANUDDIN AMANULLAH  
AND  
HON'BLE Mr. JUSTICE B. KRISHNA MOHAN**

**WRIT PETITION No.24393 of 2021**

*Date : 25-10-2021*

*Gvl*