[3529]

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI
(SPECIAL ORIGINAL JURISDICTION)

WEDNESDAY, THE TWENTY SECOND DAY OF APRIL,
TWO THOUSAND AND TWENTY SIX

:PRESENT:
THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO
AND
THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 10193 OF 2026

Between:

M/s. Prakruthi Infra & Shelters (India) Pvt Ltd, D.No. 19-11-22, 2nd Floor, Sharada Nagar, Tirupati District - 517 502, Andhra Pradesh, Rep. by its Authorized Signatory, Sri. P. Lakshmi Kumar, S/o. Jawaharlal, Aged about 47 years.

Petitioner

AND

1. The Assistant Commissioner (ST) (FAC), O/o. the Assistant Commissioner (ST), Tirupathi - II Circle, Tirupathi, Andhra Pradesh.517501
2. The Assistant Commissioner (ST), O/o. the Regional GST Audit and Enforcement, Tirupathi, Andhra Pradesh. 517501
3. The Additional Commissioner (ST), Appellate Authority, Tirupati, Andhra Pradesh. 517501
4. The Chief Commissioner of State Tax, Door No.12, 468-4, adjacent to NH 16 Service Road, Kunchanapalii, Tadepalle, Andhra Pradesh 522501
5. State of Andhra Pradesh, Rep by its Principal Secretary, Revenue (CT) Department, Velagapudi, Amaravathi, Guntur District, Andhra Pradesh.522237

Respondents

Petition under Article 226 of the Constitution of India, is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate writ, order or direction particularly in the nature of Writ of MANDAMUS declaring the action of the 1st Respondent in passing the impugned order dated 23-05-2025 under section 74 of the SGST Act, CGST Act and under section 20 of the IGST Act combinedly for the assessment year 2019-20 without recording any reasons and without intimating the Petitioner about passing of the assessment order without serving the same either manually or through RPAD or by issuance of any alert notification and without establishing mens rea or suppression of facts, as illegal, arbitrary, improper, unjust, unethical, contrary to the provisions of the SGST Act 2017, CGST Act and IGST Acts, without authority of law and jurisdiction and violative of principles of natural justice as also violative of Articles 14, 19(I)(g) 21, 265 and 300-A of the Constitution of India and consequently set aside the proceedings dated 23-05-2025;

IA NO: 1 OF 2026

Petition under Section 151 CPC., is filed praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay the balance of disputed amount pending disposal of the writ petition;

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and upon hearing the arguments of Sri. M V J K KUMAR, Advocate for the Petitioner and of GP FOR COMMERCIAL TAX for the Respondents;

The Court made the following ORDER:

In view of the interim directions, dated 15.04.2026, in W.P.No.9350 of 2026, there shall be stay of recovery of tax, under the impugned order,

dated 23.05.2025, subject to the condition of the petitioner depositing 10% of the disputed tax within a period of six (06) weeks.

Post the matter, along with W.P.No.9350 of 2026.

SD/- K.J.RAJA BABU
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner (ST) (FAC), O/o. the Assistant Commissioner (ST), Tirupathi - II Circle, Tirupathi, Andhra Pradesh.517501
2. The Assistant Commissioner (ST), O/o. the Regional GST Audit and Enforcement, Tirupathi, Andhra Pradesh. 517501
3. The Additional Commissioner (ST), Appellate Authority, Tirupati, Andhra Pradesh. 517501
4. The Chief Commissioner of State Tax, Door No.12, 468-4, adjacent to NH 16 Service Road, Kunchanapalii, Tadepalle, Andhra Pradesh 522501 (Addressee Nos.1 to 4 BY RPAD)
5. The Principal Secretary, Revenue (CT) Department,State of Andhra Pradesh, Velagapudi, Amaravathi, Guntur District, Andhra Pradesh.522237 (by SPECIAL MESSENGER)
6. One CC to Sri. M V J K KUMAR, Advocate [OPUC]
7. Two CCs to GP FOR COMMERCIAL TAX, High Court Of Andhra Pradesh. [OUT]
8. **Two Spare Copies**

JSS

HIGH COURT

RRR, J
&
TCDS, J

DATED:22/04/2026

POST THE MATTER, ALONG WITH W.P.NO.9350 OF 2026.

ORDER

WP.No.10193 of 2026

STAY