

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

TUESDAY, THE FIFTH DAY OF MAY
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: 3218 OF 2026

Between:

Surya Agencies, GSTIN 37AERPS3165H 1 ZX 76-18-287, IRON YARD,
BHAVANIPURAM, VIJAYAWADA-500012 Represented by its Proprietor
Venkateswara Rao Sankurabhutha

Petitioner

AND

1. The Superintendent, Central GST, Bhavanipuram Central Tax and
Central Excise Range, Amaravati Central Tax and Central Excise
Range Guntur Central Tax and Central Excise Range
Commissionerate, M.G.Road, Vijayawada - 520 002.
2. The Assistant Commissioner, Amaravati CGST Divisional Office,
Central Revenues Building, M.G. Road, Vijayawada - 520 002.
3. The First Appellate Authority, O/o, The Commissioner of GST &
Customs (Appeals) D.No 3-30-15, Ring Road, Guntur - 522006.
4. The Additional Commissioner, On behalf of Appellate Authority,
Amaravathi, CBIC, D.No 3-30-15, Ring Road, Guntur - 522006.
5. The Union of India, Represented by its Secretary Finance, Ministry of
Finance, North Block, New Delhi - 110001.

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 any appropriate Writ, Order or direction more particularly a

Writ of Mandamus and declare the impugned action of the third respondent herein in rejecting the appeal filed by the petitioner on 24-02-2024 on the ground of delay vide FORM GST APL - 02 dated 29-09-2025 in Ref. No. ZD370925040432D, as arbitrary, illegal, contrary to law and violative of Art. 14 of the Constitution of India and grant the consequential relief by restoring back to the file, the First Appeal filed by the petitioner before the third respondent and issue any other Writ, order or direction as this Honble Court may be pleased to deem fit and proper.

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 grant stay of all further proceedings including collection of disputed amount from the petitioner in pursuance of the rejection of the appeal by the third respondent vide FORM GST APL - 02 dated 29-09-2025 in Ref. No. ZD370925040432D, Pending disposal of WP 3218 of 2026, on the file of the High Court.

The petition, coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and upon hearing the arguments of Sri SREE RAMA KRISHNA KUMAR POTTURI Advocate for the Petitioner, Sri.Santhi Chandra, Advocate for Respondent Nos.1 to 5 and the Court made the following.

ORDER

Learned Standing Counsel seeks time to obtain instructions. Time has already been granted twice.

The original order of assessment was passed on 29.11.2024. The appeal, even according to the respondents, is said to have been filed on 24.02.2025. However, the said appeal came to be dismissed on the ground of limitation.

Prima facie, the appeal is within time, as the period of three months from 29.11.2024 would expire on 28.02.2025.

In the circumstances, there shall be a stay of recovery of taxes, pursuant to the order of assessment dated 29.11.2024, on condition of the petitioner depositing 10% of the disputed tax.

Post after filing of the counter.

SD/- T.SRINIVASA RAO
ASSISTANT REGISTRAR

//TRUE COPY,

SECTION OFFICER

To,

1. The Superintendent, Central GST, Bhavanipuram Central Tax and Central Excise Range, Amaravati Central Tax and Central Excise Range Guntur Central Tax and Central Excise Range Commissionerate, M.G.Road, Vijayawada - 520 002.
2. The Assistant Commissioner, Amaravati CGST Divisional Office, Central Revenues Building, M.G. Road, Vijayawada - 520 002.
3. The First Appellate Authority, O.o, The Commissioner of GST & Customs (Appeals) D.No 3-30-15, Ring Road, Guntur - 522006.
4. The Additional Commissioner, On behalf of Appellate Authority, Amaravathi, CBIC, D.No 3-30-15, Ring Road, Guntur - 522006.
5. The Secretary Finance, Union of India, Ministry of Finance, North Block, New Delhi - 110001. (addressee 1 to 5 by **RPAD**)
6. One CC to SRI. SREE RAMA KRISHNA KUMAR POTTURI Advocate [OPUC]
7. One CC to Sri.Santhi Chandra, Advocate [OPUC]
8. Two spare copies

HIGH COURT

RRR,J &
TCDS,J

DATED:05/05/2026

POST AFTER FILING OF THE COUNTER

ORDER

WP.No.3218 of 2026

STAY

