

[3529]

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

WEDNESDAY ,THE ELEVENTH DAY OF FEBRUARY

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: 3945 OF 2026

Between:

Anand Granite Exports Private Limited, Represented by its Director,
Shri. Sridhar Anand S/o. Sri. P. Anand, aged about 46 years 58-12-2,
Ground Floor, Ananda Nilayam Municipal High School Road,
Santhapet, Ongole Prakasam District, Andhra Pradesh, 523001

Petitioner

AND

1. The Assistant Commissioner (State Tax) (FAC), Ongole -1 Circle,
Nellore Division 37-1-401, 2nd Floor, Vijaya Complex, Dharavani Thota
Ongole, Prakasam District, Andhra Pradesh - 523002
2. The Deputy Assistant Commissioner (State Tax), Ongole -1 Circle,
Nellore Division 37-1-401, 2nd Floor, Vijaya Complex, Dharavani Thota
Ongole, Prakasam District, Andhra Pradesh - 523002
3. State of Andhra Pradesh, Represented by its Principal Secretary,
Revenue Department Commercial Tax, A P Secretariat Velegapudi ,
Amaravati- 522 503

4. Union of India, Through the Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi-110 001.
5. The Director of Mines and Geology, 5th and 6th Floor, B Block, Srijananya Towers Ibrahimpatnam, Vijayawada, Krishna District

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 a writ, order, or direction, more particularly one in the nature of a Writ of Mandamus declaring

- a. That Entry No. 17(viii) (SAC - 9973) of Notification No. 11/2017 - Central Tax (Rate) dated 28.06.2017 and corresponding Entry No. 17(vi) (SAC - 9973) in the State tax Notification in GO Ms No. 259 dated 29.06.2017 to the extent it seeks to levy of GST on Mining Royalty/ seigniorage, is without the authority of law and is ultra vires to Entry 50 of List II in Seventh Schedule read with Article 246 of the Constitution of India apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently strike down the same and/or pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case.
- b. That the impugned Order of Assessment bearing No. DIN3731122586581 dated 31.12.2025 passed by the Respondent No. 1 and
- c. the summary of order in Form DRC-07 passed by the Respondent No. 2 bearing Reference No. ZD371225043617B

are void, arbitrary, illegal, without jurisdiction, without authority of law apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India and to consequently set aside the same.

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 operation of the impugned Order of Assessment bearing No. DIN3731122586581 dated 31.12.2025 passed by the Respondent No. 1, as well as the summary of order in Form DRC-07 passed by the Respondent No. 2 bearing Reference No. ZD371225043617B, Pending disposal of WP 3945 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 SRICHARAN TELAPROLU Advocate for the Petitioner, GP FOR Revenue & Commercial Tax for the Respondent Nos.1 to 3; The Additional Solicitor General of India for the Respondent No.4; GP for Mines & Geology for the Respondent No.5, the Court made the following.

ORDER

The issue raised in the present writ petition is pending before the Court.

Accordingly, Registry is directed to place the bundle before the Hon'ble The Chief Justice for appropriate directions.

In the meanwhile, there shall be stay of collection of tax, pursuant to the impugned order, dated 31.12.2025.

**Sd/-U.SRIDEVI
DEPUTY REGISTRAR**

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner (State Tax) (FAC), Ongole -1 Circle, Nellore Division 37-1-401, 2nd Floor, Vijaya Complex, Dharavani Thota Ongole, Prakasam District, Andhra Pradesh - 523002
2. The Deputy Assistant Commissioner (State Tax), Ongole -1 Circle, Nellore Division 37-1-401, 2nd Floor, Vijaya Complex, Dharavani Thota Ongole, Prakasam District, Andhra Pradesh – 523002. (1&2 by Speed Post)
3. State of Andhra Pradesh, Represented by its Principal Secretary, Revenue Department Commercial Tax, A P Secretariat Velegapudi , Amaravati- 522 503. [By Special Messenger]
4. The Secretary, Union of India, Department of Revenue, Ministry of Finance, North Block, New Delhi-110 001.
5. The Director of Mines and Geology, 5th and 6th Floor, B Block, Srijananya Towers Ibrahimpatnam, Vijayawada, Krishna District. (4 & 5 by Speed Post)
6. One CC to SRI. SRICHARAN TELAPROLU Advocate [OPUC]
7. One CC to The Additional Solicitor General of India, High Court of A.P. [OPUC]
8. Two CCs to GP FOR Revenue Commercial Tax, High Court of A.P., Amaravati [OUT].
9. Two CCs to GP FOR Mines & Geology, High Court of A.P., Amaravati [OUT].
10. The Section Officer, Writ Non-Service Section, High Court of A.P.
11. **Two spare copies**

HIGH COURT

**RRR,J
&
TCDS,J**

DATED:11/02/2026

ORDER

WP.No.3945 of 2026

STAY

