

[3529]

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

**WEDNESDAY, THE ELEVENTH DAY OF FEBRUARY
TWO THOUSAND AND TWENTY SIX**

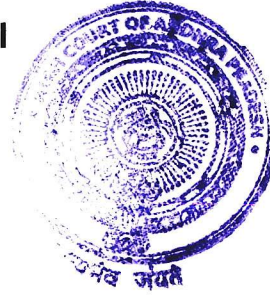
:PRESENT:

HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

AND

HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 3855 OF 2026



Between:

M/s. Simha Granites, S. no. 551, Kona Village, No. 6, Kalakada Mandal,
Chittoor District, A.P., rep. by it Proprietor P. Rukmangadha Naidu.

Petitioner

AND

1. The Assistant Commissioner of Central Tax (Anti-Evasion), Tirupati
CGST Commissionerate, 9/86-AI Amaravathi Nagar, West Church
Compound, Tirupati, Tirupati District, Andhra Pradesh.
2. The Assistant Commissioner (ST), Madanapale, Mandapam, behind
Mamatha Kalyana Madanapalle, Chittoor District, A.P.
3. The Union of India, Rep. by the Secretary (Finance), Ministry of
Finance, North Block, New Delhi - 110 001.
4. The State of Andhra Pradesh, Rep. by the Principal Secretary to the
Government, Revenue (CT) Department, Andhra Pradesh Secretariat
Velagapudi, Guntur District, Andhra Pradesh- 522503.
5. The State of Andhra Pradesh, Rep. by the Secretary to the
Government, Department of Mines & Geology, Andhra Pradesh
Secretariat, Velagapudi, Guntur District, Andhra Pradesh-522 503

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, more particularly in the nature of MANDAMUS declaring that the impugned Show Cause Notice No. 35/GST/2025-26 (AC), dated 30-09-2025 issued by the First Respondent, for the Financial Years 2019-20, 2020-21, 2021-22, 2022-23, 2023-24 and 2024-25 (up to January, 2025) under S. 74 of the GST Acts, 2017, proposing to impose Tax under Reverse Charge Mechanism on the Royalty, DMF, MERIT and Consideration Amount paid by the Petitioner to the Government on the Minerals mined by the Petitioner pursuant to the Mining/Quarrying Lease granted by it, and which was issued for multiple Assessment Years, and which was issued u/S. 74 even though the ingredients for the same are not attracted, as without jurisdiction, partly barred by limitation, and illegal and consequently set aside the same by declaring that the Petitioner is not liable to pay GST on the 'Royalty' etc., paid by it to the Government.

IA NO: 1 OF 2026

Petition under Section 151 CPC is filed praying that in the circumstances stated in the grounds filed in support of the petition, the High Court may be pleased to grant stay of all further proceedings pursuant to the impugned Show Cause Notice No. 35/GST/2025-26 (AC), dated 30-09-2025 issued by the First Respondent, for the Financial Years 2019-20, 2020-21, 2021-22, 2022-23, 2023-24 and 2024-25 (up to January, 2025) under S. 74 of the GST Acts, 2017, Pending disposal of WP 3855 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 G NARENDRA CHETTY, Advocate for the Petitioner, Smt. Santhi Chandra, Standing Counsel for Commercial Taxes for Respondent Nos.1 and 2, Additional Solicitor General of India for Respondent No.3, learned GP FOR REVENUE for Respondent No.4, learned GP FOR MINES & GEOLOGY for Respondent No.5, the Court made the following

**"The issue raised in the present writ petition is pending before the
I 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 show cause notice, dated 30.09.2025."**

//TRUE COPY//

**SD/-B.CHITTI JOSEPH
DEPUTY REGISTRAR
SECTION OFFICER**

To,

1. The Assistant Commissioner of Central Tax (Anti-Evasion), Tirupati
CGST Commissionerate, 9/86-AI Amaravathi Nagar, West Church
Compound, Tirupati, Tirupati District, Andhra Pradesh.
2. The Assistant Commissioner (ST), Madanapale, Mandapam, behind
Mamatha Kalyana Madanapalle, Chittoor District, A.P.
3. The Secretary (Finance), Union of India, Ministry of Finance, North
Block, New Delhi - 110 001. (1 to 3 by RPAD)
4. The Principal Secretary to the Government, State of Andhra Pradesh,
Revenue (CT) Department, Andhra Pradesh Secretariat Velagapudi,
Guntur District, Andhra Pradesh- 522503. (BY SPECIAL MESSENGER)
5. The Secretary to the Government, State of Andhra Pradesh,
Department of Mines & Geology, Andhra Pradesh Secretariat,
Velagapudi, Guntur District, Andhra Pradesh-522 503 (BY SPECIAL
MESSENGER)
6. One CC to SRI. G NARENDRA CHETTY Advocate [OPUC]
7. Two CCs to GP FOR REVENUE, High Court of Andhra Pradesh. [OUT]
8. Two CCs to GP FOR MINES & GEOLOGY, High Court of Andhra
Pradesh. [OUT]

9. One CCs to ADDITIONAL SOLICITOR GENERAL, High Court of AP
[OPUC]
10. One CC to Smt. Santhi Chandra, STANDING COUNSEL [OPUC]
11. The Section Officer, Writ Non-Section, High Court of Andhra Pradesh, Amaravati.
12. Two spare copies

KJ

HIGH COURT

**RRR,J &
TCDS,J**

DATED:11/02/2026

ORDER

WP.No.3855 of 2026

STAY

