

**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: 4726 OF 2026**



Between:

J Basavaiah, 4-8-12, Near IS Mahal, Nehru Nagar, Tirupati, Andhra Pradesh - 517501 Rep. by its Proprietor Sri. J. Basavaiah, S/o. J. Rajanna, Aged about 55 Years

Petitioner

AND

1. The Assistant Commissioner, (ST) Tirupati-I Circle, Tirupati, Andhra Pradesh. 517501
2. The State of Andhra Pradesh, Rep by its Principal Secretary, Revenue (CT) Department, Velagapudi, Amaravathi, Guntur District, Andhra Pradesh. -522237
3. Union of India, Represented by its Secretary, Ministry of Finance, 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 an appropriate writ, order or direction particularly in the nature of Writ of MANDAMUS declaring the order of the adjudicating authority -1st Respondent herein in passing the Order in DIN No. DIN3702052541022 dated 02-05-2025 without serving the personal hearing notices as prescribed under the Act, without serving the order by registered post or manually or without sending any alert notifications when the proceedings are uploaded,

without establishing the mens rea and suppression of facts and issuing demand notice dated 06-01-2026 in DIN3706012643686 through WhatsApp by the 1st Respondent as illegal, arbitrary, unjust, improper, unethical, violative of principles of natural justice, barred by limitation, contrary to the provisions of GST Act 2017 and rules there under, without jurisdiction and authority of law, violative of articles 14, 19(i)(g), 21 and 300A of Constitution of India and consequently to set aside the same;

IA NO: 1 OF 2026

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to STAY of all further proceedings pursuant to the impugned demand notice dated 06-01-2026 in DIN3706012643686 by the 1st Respondent and grant such, Pending disposal of WP 4726 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 M V J K KUMAR Advocate for the Petitioner, GP FOR COMMERCIAL TAX for Respondent Nos.1 and 2, Additional Solicitor General of India for R3 and the Court made the following.

ORDER

The learned Government Pleader for Commercial Taxes appearing for the respondents seeks time to file a counter-affidavit.

Post the matter after filing of counter-affidavit.

In the meanwhile, there shall be a stay of recovery of the amount, subject to the condition of the petitioner depositing 20% of the disputed tax.

SD/- T.SRINIVASA RAO
ASSISTANT REGISTRAR

//TRUE COPY//


SECTION OFFICER

To,

1. The Assistant Commissioner, (ST) Tirupati-I Circle, Tirupati, Andhra Pradesh.517501.
2. The Principal Secretary, State of Andhra Pradesh, Revenue (CT) Department, Velagapudi, Amaravathi, Guntur District, Andhra Pradesh. -522237 (by **Special Messenger**)
3. The Secretary, Union of India, Ministry of Finance, New Delhi -110001. (addressee 1 and 3 by **RPAD**)
4. One CC to SRI. M V J K KUMAR Advocate [OPUC]
5. Two CCs to GP FOR COMMERCIAL TAX, High Court Of Andhra Pradesh. [OUT]
6. One CC to Additional Solicitor General of India, High Court of Andhra Pradesh [OPUC]
7. Two spare copies

HIGH COURT

RRR,J &
TCDS,J

DATED:05/05/2026

POST THE MATTER AFTER FILING OF COUNTER-AFFIDAVIT

ORDER

WP.No.4726 of 2026



STAY