



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

**WEDNESDAY, THE TWENTY NINTH DAY OF NOVEMBER  
TWO THOUSAND AND TWENTY THREE**

**:PRESENT:**

**THE HONOURABLE SRI JUSTICE RAVI NATH TILHARI  
AND**

**THE HONOURABLE SRI JUSTICE A V RAVINDRA BABU  
WRIT PETITION NO: 4401 OF 2023**

**Between:**

M/s SVS Mookambika Constructions (P) Ltd, Plot No. 15 and 16, Bhagavan Nagar,  
Near Ring Road, Vizianagaram. Rep by its Director, Mr. Satyanarayana Raju  
Mandapati.

**AND**

**...Petitioner**

1. The Appellate Authority, Additional Commissioner (ST), Vijayawada, Krishna District.
2. The Assistant Commissioner (ST), M.G.Road (West) Circle, Vizianagaram.
3. The State of Andhra Pradesh, Rep by its principal Secretary, Revenue (CT) Department, Velagapudi, Amaravati, Guntur District

**...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 Writ of Mandamus or any other appropriate Writ or Order or Direction declaring the action of the 1<sup>st</sup> Respondent in dismissing the Appeal vide Proceedings, dated 22.11.2022 in CTD Order No.DIN3722112297399, for the tax period April, 2018 to March, 2019 under the Act, 2017, without considering the detailed grounds of appeal, as arbitrary, contrary to the provisions of the Act and in violation of Principles of Natural Justice, and consequently set aside the Appeal Proceedings of the 1<sup>st</sup> Respondent, dated 22.11.2022 as null and void

**IA NO: 1 OF 2023**

Petition under Section 151 of 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 suspend the operation of the Proceedings of the 1<sup>st</sup> Respondent, dated 22.11.2022 in CTD Order No. DIN3722112297399, for the tax period April, 2018 to March, 2019 under the Act, 2017, pending disposal of the above Writ Petition, as otherwise the petitioner will be put to severe loss and hardship., Pending disposal of WP 4401 of 2023, 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 C SANJEEVA RAO Advocate for the Petitioner, and of GP FOR COMMERCIAL TAX, for the Respondent Nos.1 to 3, the Court made the following

**ORDER:**

Learned counsel for the respondents prays for time to file counter affidavit.

2. Learned counsel for the petitioner submits that in the connected matters on the same subject the interim order has been granted and the same may be granted in the present case as well.

3. Considering the aforesaid submission as also the submission of the learned Assistant Government Pleader for Commercial Tax that the controversy is the same, we provide that benefit of the interim order dated 06.04.2022, passed in W.P.No.8413 of 2022 shall also be available to the petitioner of the present petition as follows:

"Since the very issue as to whether GST would be chargeable on minerals on which already royalty has been paid is under consideration before the Hon'ble Supreme Court, there shall be interim suspension as prayed for."

Post on 27.12.2023 along with W.P.Nos.8413 of 2022, 3866 of 2023 and batch.

Sd/- M. SRINIVAS  
ASSISTANT REGISTRAR

//TRUE COPY//

  
SECTION OFFICER

To,

1. The Appellate Authority, Additional Commissioner (ST), Vijayawada, Krishna District.
2. The Assistant Commissioner (ST), M.G.Road (West) Circle, Vizianagaram.
3. The Slate of Andhra Pradesh, Rep by its principal Secretary, Revenue (CT) Department, Velagapudi, Amaravati, Guntur District (**Addressees 1 to 3 by RPAD**)
4. One CC to SRI C SANJEEVA RAO Advocate [OPUC]
5. Two CCs to GP FOR COMMERCIAL TAX, High Court of Andhra Pradesh [OUT]
6. Two spare copies

PSR



HIGH COURT

RNT,J  
&  
AVRB,J

DATED:29/11/2023

NOTE: Post on 27.12.2023 along with W.P.Nos.8413 of 2022, 3866 of 2023 and batch.

ORDER

WP.No.4401 of 2023

INTERIM SUSPENSION

