IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

(SPECIAL ORIGINAL JURISDICTION)

FRIDAY, THE TWENTY SEVENTH 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: 5650 OF 2026

Between:

M/s. Jaya Lakshmi Oil Mill, A Registered Sole Partnership, Having its Office at 10/19, Nabi Kota, Kadapa, YSR District, Andhra Pradesh, Rep. by its Managing Partner, Meda Venugopal, S/o. Meda Radha Krishna, Aged about 60 years.

Petitioner

AND

1. Union of India, Rep. by its Secretary, Ministry of Finance, New-Delhi-110001.
2. Assistant Commissioner of Central Tax, Kadapa Division, Kadapa District - 516 002
3. The Superintendent of Central Tax, Central GST Range, Kadapa, YSR Kadapa District, Andhra Pradesh - 516 002
4. The State of Andhra Pradesh, Rep by its Chief Secretary and Special Chief Secretary to Government (FAC), State Tax Department, Secretariat Buildings, Velagapudi, Amaravati, Guntur District, Andhra Pradesh 522238

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 order or orders or writ more particularly one in the nature of Writ of Mandamus declaring the action of the Respondents, more particularly the Respondent No.3 herein in issuing

a. Order titled "Standalone DRC-07" in Form GST DRC-07 dated 18.02.2026 imposing interest-on-tax liability of an amount of Rs.2,21,762/- against the Petitioner firm purportedly for FY-2020-21 under section 50 of the CGST Act, 2017

b. Underlying Order-in-Original No.YL0401-59-2023-24 dated 30.11.2023 and the consequent Summary order in Form GST DRC-07 dated 30.11.2023 under Section 73(9) of the CGST Act, 2017 levying a tax liability of Rs. 11,92,287/- for FY-2017-18 to 2020-21 against the Petitioner Firm and all its consequent proceedings as being bereft of signature of the concerned authority and as being illegal, arbitrary, contrary to the provisions of the Central Goods and Services Act, 2017, and the rules made there under and in violation of Articles 14, 19(1)(g) and 21 of the Constitution of India and Consequently to set-aside the Order titled Standalone DRC-07 in Form GST DRC-07 dated 18.02.2026 Underlying Order-in-Original NO.YL0401-59-2023-24 dated 30.11.2023 and the consequent Summary order in Form GST DRC-07 dated 30.11.2023 issued by the 3rd Respondent.

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 all further proceedings pursuant to the impugned Order titled "Standalone DRC-07" in Form GST DRC-07 dated 18.02.2026 imposing interest-on-tax liability of an amount of Rs.2,21,762/- against the Petitioner firm; Underlying Order-in-Original No.YL0401-59-2023-24 dated 30.11.2023 and the consequent Summary order in Form GST DRC-07 dated 30.11.2023 levying a tax liability of Rs. 11,92,287/- for FY-2017-18 to 2020-21 against the Petitioner Firm, Pending disposal of WP 5650 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 Ramalakshmana Reddy Sanepalli, Advocate for the Petitioner, Additional Solicitor General for the Respondent No.1, Smt Santhi Chandra, Standing Counsel for Respondent Nos.2 & 3 and of GP for Commercial Tax for Respondent No.4 and the Court made the following

ORDER

The learned Standing Counsel appearing for the respondents seeks time to obtain instructions.

Post on 16.03.2026, in the 'Motion List'.

Registry is directed to print the name of Smt. Santhi Chandra, the learned Standing Counsel appearing for the respondents.

As the impugned order, dated 18.02.2026, does not appear any signature, there shall be stay of recovery under the said proceedings, for a period of six (06) weeks.

SD/-K.V.RAGHAVULU
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Secretary, Ministry of Finance, Union of India, New-Delhi-110001.
2. Assistant Commissioner of Central Tax, Kadapa Division, Kadapa District - 516 002
3. The Superintendent of Central Tax, Central GST Range, Kadapa, YSR Kadapa District, Andhra Pradesh - 516 002(1 to 3 by RPAD)
4. The Chief Secretary and Special Chief Secretary to Government (FAC), State Tax Department, State of Andhra Pradesh, Secretariat Buildings, Velagapudi, Amaravati, Guntur District, Andhra Pradesh 522238 (by Special Messenger)

5. One CC to Sri. Ramalakshmana Reddy Sanepalli, Advocate [OPUC]
6. One CC to Smt. Santhi Chandra, Advocate [OPUC]
7. Two CCs to GP for Commercial Tax, High Court of Andhra Pradesh [OUT]
8. The Section Officer, Posting Section, High Court of Andhra Pradesh, Amaravathi.
9. **Two spare copies**

ADP

HIGH COURT

RRR,J
&
TCDS,J

DATED:27/02/2026

POST ON 16.03.2026, IN THE 'MOTION LIST'

ORDER

WP.No.5650 of 2026

STAY