

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

**WEDNESDAY, THE TWELFTH DAY OF MARCH
TWO THOUSAND AND TWENTY FIVE**

:PRESENT:

**THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO
AND**

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 5631 OF 2025

Between:

M/s.Hiba Granites, Having its unit at Sy. No. 2/2, Chukkalur Road, Chinnapolamada GP, Tadipatri Mandal, Anantapur District, A.P, Represented by its proprietor Mr. Chinnakotia Aphaq Ahmed, S/o. C. Chand Basha, Aged about 37 Years, R/o. Tadipatri, Anantapur District, A.P.

...Petitioner

AND

1. Union of India, Represented by its Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi – 110001.
2. The State of Andhra Pradesh, Represented by its Principal Finance, Secretary, 2nd Block, 1st Floor, A.P. Secretariat Office, Velgapudi, Guntur District, A.P.
3. The State of Andhra Pradesh, Department of Mines and Geology, Secretariat, Velgapudi, Represented by its Secretary.
4. Assistant Commissioner (ST), Tadipatri Circle, Tadipatri, A.P.

...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 of mandamus:-

- a) declaring the action of the 4th Respondent in passing Orders bearing DIN3723112494091 dated 21.11.2024 for the Tax Period 2018-19, DIN3723112486638 dated 21.11.2024 for the Tax Period 2019-20 and

DIN3723112457961 dated 21.11.2024 for the Tax Period 2020-21 and issuing subsequent DRC-07 Notices bearing Reference No's: ZD371124026018Q dated 23.11.2024 for Tax Period 2018-19, ZD371124026026T dated 23.11.2024 for Tax Period 2019-20 and ZD3711240260304 dated 23.11.2024 for Tax demanding payment of Rs. 68, 178/-, Rs. 2, 62, Period 2020-21 536/- and Rs. 2, 46,294/- respectively including interest and penalty towards GST payable on the Royalty as violative of Petitioners rights guaranteed under Article 14 and 19(1)(g) of the Constitution of India and consequently set aside the same.

IA NO: 1 OF 2025

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 suspend the Orders bearing DIN3723112494091 dated 21.11.2024 for the Tax Period 2018-19, DIN3723112486638 dated 21.11.2024 for the Tax Period 2019-20 and DIN3723112457961 dated 21.11.2024 for the Tax Period 2020-21 and DRC-07 Notices bearing Reference No's: ZD371124026018Q dated 23.11.2024 for Tax Period 2018-19, ZD371124026026T dated 23.11.2024 for Tax Period 2019-20 and ZD3711240260304 dated 23.11.2024 for Tax Period 2020-21 and stay all consequent proceedings, in the interest of justice, Pending disposal of WP 5631 of 2025, 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 M/s. CKR ASSOCIATES Advocate for the Petitioner, and of SRI P.PONNA RAO, DEPUTY SOLICITOR GENERAL OF INDIA for the Respondent No.1, and of Government Pleader for Finance for Respondent No.2, and of GP for Mines and Geology for Respondent No.3, and of GP for Commercial Tax for Respondent No.4, and 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."

Sd/- U. SRI DEVI

ASSISTANT REGISTRAR

//TRUE COPY//

For ASSISTANT REGISTRAR

To,

1. The Secretary, Ministry of Finance, Department of Revenue, Union of India, North Block, New Delhi – 110001.
2. The Principal Finance Secretary, State of Andhra Pradesh, A.P. Secretariat Office, 2nd Block, 1st Floor, Velgapudi, Guntur District, A.P.
3. The Secretary, Department of Mines and Geology, State of Andhra Pradesh, Secretariat, Velgapudi.
4. Assistant Commissioner (ST), Tadipatri Circle, Tadipatri, A.P.
(Addresses 1 to 4 by RPAD)
5. One CC to M/s. CKR ASSOCIATES, Advocate [OPUC]
6. One CC to DEPUTY SOLICITOR GENERAL OF INDIA, High Court of Andhra Pradesh [OPUC]
7. Two CCs to GP FOR MINES AND GEOLOGY, High Court of Andhra Pradesh. [OUT]
8. Two CCs to GP FOR COMMERCIAL TAX, High Court of Andhra Pradesh. [OUT]
9. Two CCs to GP FOR FINANCE, High Court of Andhra Pradesh. [OUT]
10. The Section Officer, Writ Non-Service Section, High Court of Andhra Pradesh.
11. One spare copy

KN

HIGH COURT

RRR,J

&

TCDS,J

DATED:12/03/2025

**PLACE THE BUNDLE BEFORE THE HON'BLE THE CHIEF JUSTICE FOR
APPROPRIATE DIRECTIONS**

ORDER

WP.No.5631 of 2025

STAY

