

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



THURSDAY, THE THIRTIETH DAY OF APRIL

TWO THOUSAND AND TWENTY SIX

:PRESENT:  
HONOURABLE MRS LISA GILL, THE CHIEF JUSTICE  
AND

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

WRIT PETITION NO: 5631 OF 2025

**Between:**

M/s.Hiba Granites, Having its unit at Sy. No. 2/2, Chukkalur Road, Chinnapolamada GP, TadipatriMandal, Anantapur District, A.P, Represented by its proprietor Mr. ChinnakotiaAphaq 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, 2<sup>nd</sup>Block, 1<sup>st</sup>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 4<sup>th</sup> 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 the earlier order of the High Court dated 12.03.2025 made herein 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:**

Learned counsel for parties submit that Special Leave to Appeal (C).No.28263 of 2023 decision of which shall have a direct bearing on this matter is still pending adjudication before Hon'ble Supreme Court.

List on 13.07.2026 along with WP.No.25198 of 2024 and batch.

Interim order granted earlier shall continue to operate till next date of hearing.

SD/- R.SRINIVASA RAO  
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to M/s. CKR ASSOCIATES, Advocate [OPUC]
2. One CC to DEPUTY SOLICITOR GENERAL OF INDIA, High Court of Andhra Pradesh [OPUC]
3. Two CCs to GP FOR MINES AND GEOLOGY, High Court of Andhra Pradesh. [OUT]
4. Two CCs to GP FOR COMMERCIAL TAX, High Court of Andhra Pradesh. [OUT]
5. Two CCs to GP FOR FINANCE, High Court of Andhra Pradesh. [OUT]
6. The Section Officer, Writ DB Section, High Court of Andhra Pradesh.
7. One spare copy

**HIGH COURT**

**HC,J**

**&**

**RRR,J**

**DATED:30/04/2026**

**List on 13.07.2026 along with WP.No.25198 of 2024 and batch**

**ORDER**

**WP.No.5631 of 2025**



**INTERIM ORDER EXTENDED**