

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

TUESDAY, THE TENTH DAY OF MARCH,

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: 6008 OF 2026

Between:

M/s. DVIJ Gold Private Limited, 2nd Floor, Shop No. 2, MB Trade Center, Devdi Mama Jhamila, Opp: To Bhagwan Devi Hospital, Charminar, Moghulpura, Hyderabad, Telangana - 500002, Rep. by its Director, Mr. Sudaansh Sanghi.

Petitioner

AND

1. The Deputy Assistant Commissioner (ST) - III, Penamaluru Circle, Vijayawada-III Division, D.no. 8-189, Near Srinivasa Theatre, Katuru Road, Vuyyuru, Krishna District, Andhra Pradesh - 521165.
2. The State of Andhra Pradesh, Rep. by the Principal Secretary to the Government, Revenue (CT) Department, A.P. Secretariat Building, Velagapudi, Guntur District, Andhra Pradesh.
3. The Union of India, rep. by its Secretary (Finance), Ministry of Finance, North Block, New Delhi - 110001.

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 appropriate Writ, Order or Direction more particularly in the nature of MANDAMUS holding that the impugned "Order of

Confiscation of Goods and Demand of Fine and Penalty" in Form GST MOV-11, vide Order No: DIN3723022687119, dated 23-02-2026, passed by the First Respondent, confiscating the Gold Jewellery (Tops/Earrings) weighing 88.88 grams, valued at Rs. 12,05,280/- seized from the Courier/Logistic Parcel Service person through whom the Petitioner had sent the goods to its Customer, on the only ground that the said transporter did not produce the Tax Invoice, even though the same was subsequently produced, that too without issuing any notice to the Petitioner and without giving any opportunity and without following the procedure u/S. 129 as arbitrary, capricious, contrary to law, based on mere assumptions, presumptions and suspicions, violative of the principles of natural justice and illegal and consequently set aside the same and direct the First Respondent to return the seized goods to the Petitioner forthwith;

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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 direct the First Respondent to return the Gold Ornaments (Tops/Earrings - 16 pcs) weighing 88.88 Grams, under detention with the First Respondent since 11-02-2026, to the Petitioner forthwith;

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and upon hearing the arguments of Sri. G NARENDRA CHETTY, Advocate for the Petitioner and of GP FOR COMMERCIAL TAX, for the Respondent Nos.1 & 2 and of ADDITIONAL SOLICITOR GENERAL OF INDIA, for the Respondent No.3;

The Court made the following ORDER:

Post the matter on 17.03.2026.

In the meanwhile, the goods seized, which are the subject matter of the impugned proceedings, shall not be alienated.

Sd/-U.SRIDEVI
DEPUTY REGISTRAR

//TRUE COPY//


SECTION OFFICER

To,

1. The Deputy Assistant Commissioner (ST) - III, Penamaluru Circle, Vijayawada-III Division, D.no. 8-189, Near Srinivasa Theatre, Katuru Road, Vuyyuru, Krishna District, Andhra Pradesh - 521165.
2. The Principal Secretary to the Government, Revenue (CT) Department, The State of Andhra Pradesh, A.P. Secretariat Building, Velagapudi, Guntur District, Andhra Pradesh. (by SPECIAL MESSENGER)
3. The Secretary (Finance), Ministry of Finance, The Union of India, North Block, New Delhi - 110001. (Addressee Nos.1 & 3 BY RPAD)
4. One CC to Sri. G NARENDRA CHETTY, Advocate [OPUC]
5. One CC to Sri. ADDITIONAL SOLICITOR GENERAL OF INDIA, High Court of Andhra Pradesh, Advocate [OPUC]
6. Two CCs to GP FOR COMMERCIAL TAX, High Court Of Andhra Pradesh. [OUT]
7. Two Spare Copies

JSS

HIGH COURT

RRR, J
&
TCDS, J

DATED:10/03/2026

POST THE MATTER ON 17.03.2026.

ORDER

WP.No.6008 of 2026

DIRECTION

