



**IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI
(Special Original Jurisdiction)**

[3529]

WEDNESDAY, THE FIFTEENTH DAY OF APRIL
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 6008/2026

Between:

1. MS DVIJ GOLD PRIVATE LIMITED, 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-ILL 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 THE REP. BY ITS SECRETARY (FINANCE), MINISTRY OF FINANCE, NORTH BLOCK, NEW DELHI - 110001.

...RESPONDENT(S):

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 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 and pass

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Petition under Section 151 CPC 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 and pass

Counsel for the Petitioner:

1. G NARENDRA CHETTY

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

The Court made the following Order:
(per Hon'ble Sri Justice R. Raghunandan Rao)

The present Writ Petition has been filed challenging an order of Confiscation under Section 130 of the GST Act.

2. The present Writ Petition raises various questions of fact. It would not be possible for this Court to go into such questions of fact under Article 226 of the Constitution of India.

3. Further, the petitioner also has an effective alternative remedy of appeal under Section 107 of the GST Act.

4. In such circumstances, this Writ Petition is disposed of leaving it open to the petitioner to approach the appellate authority in the event of any future difficulty.

As a sequel, pending miscellaneous petitions, if any, shall stand closed. There shall be no order as to costs.

R. RAGHUNANDAN RAO, J

T.C.D. SEKHAR, J

RJS

THE HON'BLE SRI JUSTICE R. RAGHUNANDAN RAO
&
THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION No: 6008 of 2026

(per Hon'ble Sri Justice R.Raghunandan Rao)

15.04.2026

RJS