

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

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

:PRESENT:

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

THE HONOURABLE DR JUSTICE K MANMADHA RAO

WRIT PETITION NO: 6269 OF 2025

Between:

M/s.Gaura Minerals, Flat No.511, D.No.7-18-2, Akshaya villas Apartment,
Kirlampudi layout, China Waltair, Visakhapatnam, A.P- 530017.
Represented by its Partner A.B.L.Tayaru.

...Petitioner

AND

1. The State Of Andhra Pradesh, Commercial taxes Department,
Secretariat, Velagapudi, Guntur District rep. by its Secretary.
2. The State of Andhra Pradesh, Department of Mines and Geology,
Secretariat, Velagapudi, Guntur District rep. by its Secretary.
3. The Assistant Commissioner of State Tax, Chinawaltair Circle,
Visakhapatnam Division Visakhapatnam District.

...Respondents

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 Writ of Mandamus declaring the impugned order vide DIN
3725022519624 Dt 25.02.2025 with Ref. NO.AD370224008374C issued by

Respondent No.3 levying belated payment of interest of tax on paid RCM on royalty/seignorage paid to Mines department for year 2020-21 under section 50 of the GST act as illegal, arbitrary and violative of Art.14, 19 and 289 of the Constitution of India r/w Finance Act, 1994 and consequently set-aside.

IA NO: 1 OF 2025

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 stay all further proceedings pursuant to impugned order vide DIN 3725022519624 Dt 25.02.2025 with Ref. NO.AD370224008374C issued by Respondent No.3 levying belated payment of interest of tax on paid RCM on royalty/seignorage paid to Mines department for year 2020-21 under section 50 of the GST act , Pending disposal of WP 6269 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 Uttara Legal Advocate for the Petitioner, GP for Commercial Tax for the Respondent Nos.1 & 3 and GP for Mines & Geology for Respondent No. 2 and the Court made the following.

ORDER:

The issue raised in the present Writ Petition is pending before the 1st Court.

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.

//TRUE COPY//

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SD/- K.SRINIVASA RAJU
ASSISTANT REGISTRAR
SECTION OFFICER

To,

1. The Secretary, State Of Andhra Pradesh, Commercial taxes Department, Secretariat, Velagapudi, Guntur District
2. The Secretary, State of Andhra Pradesh, Department of Mines and Geology, Secretariat, Velagapudi, Guntur District.(1 & 2 by **Spl.Messenger**)
3. The Assistant Commissioner of State Tax, China waltair Circle, Visakhapatnam Division Visakhapatnam District (**by Rpad**)
4. One CC to Sri. Uttara Legal Advocate [OPUC]
5. Two CCs to GP for Commercial Tax ,High Court Of Andhra Pradesh. [OUT]
6. Two CCs to GP for Mines & Geology ,High Court Of Andhra Pradesh. [OUT]
7. The Section Officer, Posting Section, High Court Of Andhra Pradesh at Amaravathi.
8. One spare copy

NSR

HIGH COURT

RRR,J

&

DR.KMR,J

DATED:19/03/2025

ORDER

WP.No.6269 of 2025

STAY

