

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: 6371 OF 2025

Between:

Uma Kiran Constructions, D.No. 42-106/15f, Indiranayak Nagar, Alluri
Sitaramaraju Road, Nethaji Road, Azithsingh Nagar, Krishna District,
Andhrapradesh-520015, Represented by its Proprietor, Sri.Y Srinivasa Reddy,
Managing Partner.

...Petitioner

AND

1. The State of AP, Rep. by its Principal Secretary, Revenue (CT-II)
Department, AP Secretariat, Velagapudi, Amaravathi, Guntur District,
AP.
2. The Appellate Additional Commissioner (State Tax), Vijayawada.
3. The Assistant Commissioner (ST), Gandhi Nagar Circle, No-II Division,
Vijayawada.
4. The Deputy Assistant Commissioner (ST)-I, Auto Nagar Circle, No.II
Division, Vijayawada.
5. The Central Board of Indirect Taxes and Customs, Rep. by its
Chairman, Ministry of Finance, Department of Revenue, North Block,
Central Secretariat, 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, direction or order more

particularly one in the nature of a Writ of Mandamus declaring the order Dt. 31-08-2024 in Rc.AEO-06/37AAEFU0705G2ZE/2023 passed by the 3rd respondent as confirmed by the second respondent in his order dated 22.01.2025 as illegal, arbitrary, ultra vires to the provisions of the GST Act, 2017, contrary to the circulars issued by the Central Board of Indirect Taxes and Customs and violative of Articles 14, 19(1)(g) and 265 of the Constitution of the 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 grant stay of all further proceedings, including recovery, pursuant to the Impugned assessment order dated 31-08-2024 in Rc. AEO- 06/37AAEFU0705G2ZE/2023 passed by the 3rd respondent as confirmed by the second respondent in his order dated 22.01.2025, Pending disposal of WP 6371 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 SRI M Ravindra Advocate for the Petitioner, and of Government Pleader for Commercial Tax for Respondent Nos.1 to 4, and of Smt. Santhi Chandra, Standing Counsel, for the Respondent No.5, and the Court made the following

ORDER:

“Rule Nisi. Call for records.

Notice returnable in four (4) weeks.

Learned Government Pleader for Commercial Tax seeks time for filing counter.

Accordingly, there shall be stay of collection of tax claimed under the impugned order subject to payment of 10% of the disputed tax by the petitioner, within a period of six weeks.

Post the matter after filing counter."

Sd/- K.TATA RAO
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

For Asst. REGISTRAR

To,

1. The Principal Secretary, Revenue (CT-II) Department, State of AP, AP Secretariat, Velagapudi, Amaravathi, Guntur District, AP.
2. The Appellate Additional Commissioner (State Tax), Vijayawada.
3. The Assistant Commissioner (ST), Gandhi Nagar Circle, No-II Division, Vijayawada.
4. The Deputy Assistant Commissioner (ST)-I, Auto Nagar Circle, No.II Division, Vijayawada.
5. The Chairman, Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi-110001. **(Addresses 1 to 5 by RPAD)**
6. One CC to SRI. M.Ravindra, Advocate [OPUC]
7. One CC to Smt. Santhi Chandra, Standing Counsel, High Court of Andhra Pradesh [OPUC]
8. Two CCs to GP FOR COMMERCIAL TAX, High Court Of Andhra Pradesh. [OUT]
9. **One spare copy**

KN

HIGH COURT

RRR,J

&

DR.KMR,J

DATED:19/03/2025

Post the matter after filing counter

ORDER

WP.No.6371 of 2025

STAY

