

[3529]

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

WEDNESDAY, THE ELEVENTH 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: 6889 OF 2026 ✓



Between:

M/s. Gokulaa Granites & Marbles, SY No 134/P, Yamiganipalli Village and Post, Gudupalli Mandal, Chittor, 517426, Andhra Pradesh. Represented by its proprietor Pillareddy Venkata Reddy son of Pillareddy, aged about 60 years, D.No.575/2, Kukkalapalli, Kamandoddi Post, Hosur Taluk, Krishnagiri, Tamilnadu-635109. ✓

Petitioner

AND

1. Union of India, Rep by its Ministry of Law and Justice Through its Secretary, 4th Floor, A-Wing, Shastri Bhawan, New Delhi -110001.
2. The State of Andhra Pradesh, Rep by its Principal Secretary, Revenue (CT) Department, Velagapudi, Amaravathi, Guntur District, Andhra Pradesh.- 522237
3. The Assistant Commissioner (ST), Palamaner Circle, Chittor Division, Andhra Pradesh.-517408
4. The Director of Mines and Geology, 5th and 6th Floor, 'B' Block, Srijaneya Towers, Ibrahimpatnam, Vijayawada, Krishna District. - 521456 ✓
5. The Bank Manager State Bank of India, Kammandoddi Branch, Shoolagiri Block, T Krishnagiri, Tamilnadu -635303. ✓

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 an appropriate writ order or direction particularly in the nature of Writ of MANDAMUS declaring the impugned order in Form GST DRC-07 in Order No 37ADFPV6914J1Z0/036/RCM dated 05.02.2025 issued by the 3rd respondent passed in a composite manner for the multiple assessment years and in levying GST on the royalty paid to the State Government, Mines and Geology and also the levy of GST on the royalty paid in RÖM and claimed as input tax credit saying that which would be claimed on the net quantity alone when the act says otherwise as also the demand for payment of the input tax credit claimed on the net quantity and the tax determined for the difference between Form 2A and 3B as illegal, arbitrary, contrary to the provisions of the Act, unjust, improper, without jurisdiction and double jeopardy, violative of articles 14, 19(1)(g), 21 and 265 and also 300A of the Constitution of India.

IA NO: 2 OF 2026

Petition under Section 151 CPC is filed praying that in the circumstances stated in the grounds filed in support of the petition, the High Court may be pleased to suspend the garnishee notice dated 12-01-2026 issued in GST DRC-13 to the 5th Respondent Bank, Pending disposal of WP 6889 of 2026, on the file of the High Court.

IA NO: 1 OF 2026

Petition under Section 151 CPC is filed praying that in the circumstances stated in the grounds filed in support of the petition, the High Court may be pleased to stay all further proceedings in pursuance of the impugned order in FORM DRC-07 in Order No: 37ADFPV6914J1Z0/036/RCM dated 05.02.2025 issued by the 3rd respondent, Pending disposal of WP 6889 of 2026, 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 RAYALCHERUVU ABISHEK REDDY, Advocate for the Petitioner, Additional Solicitor General of India for Respondent No.1, learned GP FOR REVENUE

for the Respondent Nos.2&3, learned GP FOR MINES & GEOLOGY for the Respondent Nos.4&5, the Court made the following ✓

ORDER:

As similar matters are already pending before the First Court, it would be appropriate that this matter also be placed before the Hon'ble The Chief Justice, for posting the matter before an appropriate Bench.

In the meanwhile, there shall be stay of collection of tax, pursuant to the impugned order of assessment, dated 05.02.2025. ✓

SD/- M.PRABHAKARA RAO
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

For

To,

1. The Secretary, Union of India, Rep by its Ministry of Law and Justice, 4th Floor, A-Wing, Shastri Bhawan, New Delhi -110001.
2. The Principal Secretary, State of Andhra Pradesh, Revenue (CT) Department, Velagapudi, Amaravathi, Guntur District, Andhra Pradesh.- 522237
3. The Assistant Commissioner (ST), Palamaner Circle, Chittoor Division, Andhra Pradesh.-517408
4. The Director of Mines and Geology, 5th and 6th Floor, 'B' Block, Srijaneya Towers, Ibrahimpatnam, Vijayawada, Krishna District. - 521456
5. The Bank Manager State Bank of India, Kammandoddi Branch, Shoolagiri Block, T Krishnagiri, Tamilnadu -635303. (Addressee Nos.2 to 5 by SPEED POST)
6. One CC to SRI. RAYALCHERUVU ABISHEK REDDY Advocate [OPUC]
7. Two CCs to GP FOR REVENUE, High Court of Andhra Pradesh. [OUT]
8. One CCs to ADDITIONAL SOLICITOR GENERAL, High Court of AP [OPUC]

9. Two CCs to GP FOR MINES & GEOLOGY, High Court of Andhra Pradesh. [OUT]

10. The Section Officer, Writ (Non-Service) Section, High Court of Andhra Pradesh, Amaravati.

11. Two spare copies

KJ

HIGH COURT

**RRR,J &
TCDS,J**

DATED:11/03/2026

ORDER

WP.No.6889 of 2026

STAY

