

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

**TUESDAY, THE THIRTY FIRST 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: 8079 OF 2026



Between:

DUVVURU RAMI REDDY, S/o. Late Duvvuru Sundara Rami Reddy, Aged about 64 Years, Occ: Retd. Employee, Sy.No.366/PP, Chintavaram, Komarivaripalem Road, Tirupati District, Andhra Pradesh -524412.

...Petitioner

AND

1. The Deputy Assistant Commissioner (State Tax-III), O/o. the Assistant Commissioner (ST) Gudur Circle, Chittoor Division, Chittoor, - 517001.
2. The Assistant Commissioner (ST), Gudur Circle, Chittoor Division, Chittoor, Andhra Pradesh – 517001.
3. State of Andhra Pradesh, Rep by its Principal Secretary, Revenue (CT) Department, Velagapudi, Amaravathi, Guntur District, Andhra Pradesh - 522237.
4. The Union of India, Rep. by its Principal Secretary, Revenue (CT) Department, Velagapudi, Amaravathi, Guntur District, Andhra Pradesh 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 particularly in the nature of Writ of MANDAMUS declaring the action of the 1st Respondent in issuing the impugned notice of attachment and sale of immovable property

under section 79 of COST Act 2017 r/w Rule 147 of COST Rules 2017 in FORM GST DRC-16 dated 18-02-2026 in DIN No. 3717022628692 attaching the properties of the Petitioner for the business activities of his late father Sri Duvvuru Sundara Ram Reddy to a tune of Rs.2,19,41,408/- as illegal, arbitrary, unjust, improper, unethical, highhanded, and contrary to the provisions of GST Act 2017 much less section 93 of the GST Act 2017, violative of the principles of natural justice, not serving any proceedings to the Petitioner, and violative of articles 14, 19, 21, 265 and 300-A of Constitution of India and consequently set aside the same.

IA NO: 1 OF 2026

Petition under Section 151 of 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 STAY the impugned attachment proceedings in Form GST DRC-16 notice for attachment and sale of immovable property under section 79 of CGST Act 2017 dated 18-02-2026 in DIN No. 3717022628692, pending disposal of WP 8079 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 M.V.J.K.Kumar, Advocate for the Petitioner and of GP for Commercial Tax for Respondent Nos. 1 to 3 and of Additional Solicitor General of India for Respondent No.4, the Court made the following

ORDER:

“Learned Government Pleader seeks time to obtain instructions.

***Prima facie*, the partition deed dated 20.05.2019, demonstrates that the property sought to be attached was, in fact, the property of the petitioner’s grandmother, which devolved upon him and other family members through his mother. In such circumstances, there is an arguable case for the petitioner that the said property could not have been attached for recovery of the tax dues of the petitioner’s father.**

Accordingly, there shall be stay of all further proceedings pursuant to the notice dated 18.02.2026:

Post on 15.04.2026.”

26

//TRUE COPY//

SD/- P.VINOD KUMAR
DEPUTY REGISTRAR
SECTION OFFICER

To,

1. The Deputy Assistant Commissioner (State Tax-III), O/o. the Assistant Commissioner (ST) Gudur Circle, Chittoor Division, Chittoor, - 517001.
2. The Assistant Commissioner (ST), Gudur Circle, Chittoor Division, Chittoor, Andhra Pradesh – 517001.
3. The Principal Secretary, Revenue (CT) Department, State of Andhra Pradesh, Velagapudi, Amaravathi, Guntur District, Andhra Pradesh - 522237.
4. The Principal Secretary, Revenue (CT) Department, Union of India, Velagapudi, Amaravathi, Guntur District, Andhra Pradesh 110001.
(Addressee Nos. 1 to 4 by RPAD)
5. One CC to Sri M.V.J.K.Kumar, Advocate [OPUC]
6. One CC to Additional Solicitor General of India [OPUC]
7. Two CCs to GP FOR COMMERCIAL TAX, High Court of A.P., Amaravati.[OUT]
8. One spare copy.

PSD

HIGH COURT

RRR,J

&

TCDS,J

DATE:31/03/2026

NOTE: POST ON 15.04.2026

ORDER

WP.No.8079 of 2026

STAY

