APHC010132982026

IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI **[3529]**
(Special Original Jurisdiction)

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

<u>WRIT PETITION NO: 7439/2026</u>

Between:

1. RAVURI CHINNA VENKATA RAJULU, , S/O. LATE POLAIAH, AGED 44 YEARS, OCC WORKS CONTRACTOR, R/O. D.NO. 2/60/2, MAIN ROAD, LINGALAPALLI, PRAKASAM DISTRICT-523370.

...PETITIONER

AND

1. UNION OF INDIA, REP. BY ITS SECRETARY. MINISTRY OF FINANCE, DEPARTMENT OF REVENUE NORTH BLOCK, NEW DELHI - 110001.
2. THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS CBIC, REP. BY ITS CHAIRMAN, NORTH BLOCK, NEW DELHI - 110001.
3. THE PRINCIPAL COMMISSIONER OF GST AND CENTRAL EXCISE, VISAKHAPATNAM ZONE, VISAKHAPATNAM DISTRICT - 530035.
4. THE ASSISTANT COMMISSIONER ST, MARKAPUR CIRCLE, NELLORE DIVISION, COMMERCIAL TAXES DEPARTMENT, GOVERNMENT OF ANDHRA PRADESH, NEAR SVKP COLLEGE, DORNALA ROAD, MARKAPUR, PRAKASAM DISTRICT-523316.

...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 tomay be pleased to issue a writ, order or direction more particularly one in the nature of WRIT OF MANDAMUS declaring the action of the Respondents more particularly the 4th Respondent in issuing FORM GST DRC-07 dated 20.03.2023 and FORM GST DRC-16 dated 23.03.2023 attaching petitioners agricultural lands admeasuring Ac. 19.66 cents for recovery of Rs. 7,26,842/- without considering petitioners representation dated 23.12.2025 and despite his bona fide part payments of Rs. 1,90,998/- already made as illegal, irregular, irrational, arbitrary, violative of Articles 14, 19(1)(g) and 300-A of Constitution of India and consequently direct the Respondents to set aside the said DRC-07 and DRC-16, by accepting the balance principal tax of Rs. 89,930/- in reasonable instalments, and in any event reduce the penalty to 10percent of tax i.e. Rs. 28,093/- as per Section 73(9) of the CGST/APGST Acts since the proceedings ought to have been initiated under Section 73 and not Section 74 as there is no fraud, wilful misstatement or suppression of facts and forbear from proceeding with sale or auction of petitioners properties and pass such

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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 may be pleased to suspend the operation of FORM GST DRC-07 dated 20.03.2023 and FORM GST DRC-16 dated 23.03.2023 and consequently direct the respondents not to conduct sale of petitioner's agricultural properties admeasuring about 19.66 Acres covered by Survey Nos. 203-1, 212, 228, 643, 690-1, 691-2, 692, 695, 697, 698-A, 699, 700, 701 and 749 situated at Lakshmikota Village, Kambham Mandal, Prakasam District, pending disposal of the above writ petition in the interest of justice and pass such

Counsel for the Petitioner:

1. PALA KARTHI KIRAN

Counsel for the Respondent(S):

1. SANTHI CHANDRA
2. GP FOR COMMERCIAL TAX
3.

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

The petitioner has approached this Court, challenging an order of attachment, dated 20.03.2023, passed by the 4th respondent. It is the case of the petitioner that, the said attachment for recovery of Rs.7,26,842/-, is being pressed though the petitioner had paid Rs.1,90,998/- and had made a representation, on 23.12.2025, to consider the said payment.

2. In these circumstances, this Writ Petition is disposed of, directing the 4th respondent to ascertain the actual tax dues and also to ascertain the payment of Rs.1,90,998/-, claimed by the petitioner.

There shall be no order as to costs.

As a sequel, interlocutory applications pending, if any shall stand closed.

R. RAGHUNANDAN RAO, J

T. C. D. SEKHAR, J

Date:15.04.2026
KPV

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THE HON’BLE SRI JUSTICE R. RAGHUNANDAN RAO

AND

THE HON’BLE SRI JUSTICE T.C.D. SEKHAR

WRIT PETITION No:7439 of 2026

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

15.04.2026

KPV