[3529]

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

(SPECIAL ORIGINAL JURISDICTION)

WEDNESDAY, THE EIGHTEENTH DAY OF MARCH

TWO THOUSAND AND TWENTY SIX

:PRESENT:

HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

AND

HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 7459 OF 2026

Between:

M/s. Sri Datta Ganesh Communications, A Partnership Firm, bearing GSTIN 37ABUFS0829G1ZQ, represented by its Managing Partner, Sri Chakka Rama Krishna, S/o Ch. Chalapathi Rao, aged about 48 years. Occupation Business, having its principal place of business at D.No. 7-1-40, Palapu Veedi, Pithapuram, Kakinada District, Andhra Pradesh - 533450.

Petitioner

AND

1. The State of Andhra Pradesh, Rep. by its Principal Secretary, Revenue (Commercial Taxes) Department, Secretariat Buildings, Velagapudi, Amaravati - 522 237.
2. The Commissioner of State Tax, Office of the Chief Commissioner (ST), #5-59, Block B, RK Spring Valley Apartments, Edupugallu, Vijayawada, Andhra Pradesh - 521 151.
3. The Joint Commissioner (State Tax), Kakinada Division, Commercial Tax Department, Kakinada, Andhra Pradesh - 533 001.
4. The Assistant Commissioner (State Tax), Jagannaickpur Circle, D. No.10-355, 4th Floor, C.T Complex, Pithapuram Road, Ramanayyapeta, Kakinada - 533 005.

5. The Assistant Commissioner (State Tax), Tuni Circle, D. No.3-44-6/2, Behind HP Petrol Bunk, GNT Road, Tuni,-533 401.

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 a Writ, Order or Direction, more particularly one in the nature of Writ of Mandamus, declaring the action of the Respondent authorities in initiating and continuing the proceedings culminating in the adjudication order passed in Form GST DRC-07 vide RFN ZD3701250122610 dated 17.02.2025, confirming the alleged tax demand against the petitioner for the period April 2018 to March 2019, as illegal, arbitrary, without jurisdiction and contrary to the provisions of the CGST/APGST Act, particularly in view of the wrongful invocation of Section 74 of the Act, the bar of statutory limitation applicable to the proceedings, the failure to ensure proper service of statutory notices in accordance with Section 169 of the Act, and the violation of the principles of natural justice, and consequently set aside the said proceedings and also be pleased to declare the coercive recovery proceedings initiated by the Respondent authorities through Form GST DRC-16 bearing DIN 3719012648530 dated 19.01.2026 and Form GST DRC-17 bearing DIN 3712022684635 dated 12.02.2026, are without jurisdiction, including the attachment and proposed auction of the petitioners immovable property, as illegal, arbitrary and unsustainable in law, being consequential to the impugned adjudication order which itself is without jurisdiction.

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 pursuant to the impugned order in Form GST DRC-07 vide RFN ZD3701250122610 dated 17.02.2025 and consequential recovery proceedings in Form GST DRC-16 bearing DIN 3719012648530 dated 19.01.2026 and Form GST DRC-17 bearing DIN 3712022684635 dated 12.02.2026 .including the proposed auction of the petitioner's immovable property; Pending disposal of WP 7459 of 2026, on the file of the High Court.

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 direct the respondents not to take any further coercive steps pursuant to the impugned order in Form GST DRC-07 vide RFN ZD3701250122610 dated 17.02.2025 and consequential recovery proceedings in Form GST DRC-16 bearing DIN 3719012648530 dated 19.01.2026 and Form GST DRC-17 bearing DIN 3712022684635 dated 12.02.2026 including the proposed auction of the petitioner's immovable property: Pending disposal of WP 7459 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 VADLAPATLA SAI MALLIK, Advocate for the Petitioner, GP FOR COMMERCIAL TAX for the Respondent Nos.1 to 5, the Court made the following

ORDER:

The Learned Government Pleader for Commercial Tax appearing for the respondents seeks time to obtain instructions.

Post on 22.04.2026.

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.

SD/- K. KASIRAO ACHARI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

For.

To,

1. The Principal Secretary, Revenue (Commercial Taxes) Department, Secretariat Buildings, Velagapudi, Amaravati - 522 237, State of Andhra Pradesh (BY SPECIAL MESSENGER)
2. The Commissioner of State Tax, Office of the Chief Commissioner (ST), #5-59, Block B, RK Spring Valley Apartments, Edupugallu, Vijayawada, Andhra Pradesh - 521 151.
3. The Joint Commissioner (State Tax), Kakinada Division, Commercial Tax Department, Kakinada, Andhra Pradesh - 533 001.
4. The Assistant Commissioner (State Tax), Jagannaickpur Circle, D. No.10-355, 4th Floor, C.T Complex, Pithapuram Road, Ramanayyapeta, Kakinada - 533 005.
5. The Assistant Commissioner (State Tax), Tuni Circle, D. No.3-44-6/2, Behind HP Petrol Bunk, GNT Road, Tuni,-533 401. (Addressee Nos.2 to 5 by RPAD)
6. One CC to SRI. VADLAPATLA SAI MALLIK Advocate [OPUC]
7. Two CCs to GP FOR COMMERCIAL TAX, High Court Of Andhra Pradesh. [OUT]
8. Two spare copies

KJ

HIGH COURT

RRR,J &
TCDS,J

DATED:18/03/2026

POST ON 22.04.2026

ORDER

WP.No.7459 of 2026

STAY

HIGH COURT OF ANDHRA PRADESH
SPECIAL CELL
09 APR 2026
DESPATCHED