

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

**TUESDAY, THE TWENTY EIGHTH DAY OF APRIL
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: 8572 OF 2026

Between:

M/s. Pillari Sreenivasulu, Works Contractor No. 7-55, Upstair Vasavi Nagar,
M.R. Palli, Tirupathi, Chittoor District, Andhra Pradesh-517501. S/o.
P.Gurrappa, Aged about 51 years.

Petitioner

AND

1. Deputy Assistant Commissioner (ST), Tirupati -II Circle, Tirupati,
Andhra Pradesh. 517501
2. The Assistant Commissioner (ST), Tirupati-II, Tirupati, Andhra Pradesh.
517501
3. Union of India, Represented by its Secretary, Ministry of Finance, New
Delhi -110001.
4. State of Andhra Pradesh, Rep by its Principal Secretary, Revenue (CT)
Department, Velagapudi, Amaravathi, Guntur District, Andhra Pradesh,
522503
5. The Executive Officer, Andhra Pradesh State Road Transport
Corporation, Tirupati Division Tirumala, Tirupati, Andhra Pradesh.
517501

6. The Branch Manager, State Bank of India, B BY H, Govindaraja Swamy Temple, Tirupati - 517 501, Andhra Pradesh.

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 (i) declaring the action of the 1st respondent in passing the order contrary to Notification No. 11/ 2017-CT (Rate) dated 28-06-2017 as illegal, arbitrary, unjust, improper, unfair, unethical, violative of principles of natural justice, as also violative of articles 14, 19(1)(g), 21, 265 and 300-A of the Constitution of India, or alternatively (ii) to direct the 5th Respondent- APSRTC to pay the differential tax amount, penalty and interest to the 1st Respondent and to declare that uploading the order in the portal is not enough without any alert notification issued on the mobile or to the email address though uploading is a mode of service and consequently to set aside the adjudication order dated 16-12-2024.

IA NO: 1 OF 2026

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 for the reasons stated in the accompanying affidavit, the Petitioner has paid an amount of Rs. 70,000 because of coercion. The petitioner is in turn attached by way of Form GST DRC-16 and left with no other go, the Petitioner prays this Hon'ble Court may be pleased to stay of all further proceedings pursuant to the impugned attachment the attachment notices passed in Form GST DRC-13 dated 16-12-2025 and Form GST DRC-16 dated 09-12-2025 as also the impugned order dated 16-12-2024 for the period 2020-21, Pending disposal of WP No.8572 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, 2 & 4, and of Additional Solicitor General for the Respondent No.3, and of Sri Aravala Rama Rao, Standing Counsel for Respondent No.5, the Court made the following.

ORDER

The learned Standing Counsel for APSRTC seeks further time for filing counter affidavit.

This matter has been adjourned five times.

Keeping in view the fact that M/s. APSRTC would have to reimburse the GST paid by the petitioner and keeping in view the fact that only 12% GST has been reimbursed, while the petitioner has become liable to pay 18% GST, it would be appropriate to direct M/s. APSRTC to immediately reimburse the remaining 6% GST to the petitioner to enable him to deposit the same with his Assessing Authority.

Post on 16.06.2026.

SD/- N.SRINIVASA RAO
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Deputy Assistant Commissioner (ST), Tirupati -II Circle, Tirupati, Andhra Pradesh. 517501
2. The Assistant Commissioner (ST), Tirupati-II, Tirupati, Andhra Pradesh. 517501

3. The Secretary, Union of India, Ministry of Finance, New Delhi -110001.
 4. The Principal Secretary, State of Andhra Pradesh, Revenue (CT) Department, Velagapudi, Amaravathi, Guntur District, Andhra Pradesh.
 5. The Executive Officer, Andhra Pradesh State Road Transport Corporation, Tirupati Division Tirumala, Tirupati, Andhra Pradesh. 517501
 6. The Branch Manager, State Bank of India, B BY H, Govindaraja Swamy Temple, Tirupati - 517 501, Andhra Pradesh. (1 to 6 by RPAD)
 7. One CC to Sri M V J K Kumar, Advocate [OPUC]
 8. Two CCs to GP for Commercial Tax, High Court of AP [OUT]
 9. One CC to Sri Aravala Rama Rao, Standing Counsel [OPUC]
 10. One spare copy
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HIGH COURT

RRR, J

&

TCDS, J

DATED: 28/04/2026

POST ON 16.06.2026

ORDER

WP.No.8572 of 2026

INTERIM DIRECTION

