

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

WEDNESDAY, THE 8TH DAY OF JULY
TWO THOUSAND AND TWENTY SIX

: PRESENT:

**THE HONOURABLE SRI JUSTICE NINALA JAYASURYA
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 the order of the High Court dated:28.04.2026 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:

Despite granting sufficient time, order dated 28.04.2026 has not been complied with.

However, considering the request made by Mr. Aravala Rama Rao, learned Standing Counsel for A.P.S.R.T.C., further time is granted to secure instructions with regard to the compliance of the order dated 28.04.2026.

List the matter on 29.07.2026.

In the event, order is not complied with by the date of next adjournment, this Court will be constrained to pass appropriate orders including appearance of the concerned officer of A.P.S.R.T.C.

//TRUE COPY//

SD/- P.BRAHMA RAO
ASSISTANT REGISTRAR

SECTION OFFICER

To,

1. The Executive Officer, Andhra Pradesh State Road Transport Corporation, Tirupati Division Tirumala, Tirupati, Andhra Pradesh. 517501 (BY SPEED POST)
2. One CC to Sri M V J K Kumar, Advocate [OPUC]
3. Two CCs to GP for Commercial Tax, High Court of AP [OUT]
4. One CC to Sri Aravala Rama Rao, Standing Counsel [OPUC]
5. Two spare copies

HIGH COURT

NJS, J

&

TCDS, J

DATED: 08.07.2026

LIST THE MATTER ON 29.07.2026

ORDER

WP.No.8572 of 2026

APPEARANCE

