



IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI
(Special Original Jurisdiction)



WEDNESDAY, THE 5th DAY OF AUGUST 2026

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 Brach 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 earlier orders of the High Court dated: 28.04.2026 & 08.07.2026 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:

This Court on 28.04.2026 passed 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."

On 16.06.2026, the matter was adjourned to 01.07.2026 as Last Chance for filing counter-affidavit by APSRTC / 5th respondent.

On 01.07.2026, time was granted at the request of learned Standing Counsel for APSRTC to enable him to secure instructions with regard to compliance of the order dated 28.04.2026 and matter was adjourned to 08.07.2026.

On 08.07.2026, the following order was passed.

"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."

Today, when the matter is taken up for hearing, the learned counsel for the APSRTC, placed a copy of Communication 16.07.2026 addressed to the Deputy Executive Engineer (i/c), A.P.S.R.T.C., Tirupati, wherein it was requested to implement the interim orders dated 28.04.2026 passed by this Court. According to his instructions, the interim order has not been implemented. Under the said circumstances, we are constrained to direct appearance of the 5th respondent by the date of next adjournment.

List on 24.08.2026.

In the meanwhile, if the interim order dated 28.04.2026 is complied with, the 5th respondent need not appear in person.

//TRUE COPY//

SD/-M.SRINIVAS
DEPUTY REGISTRAR


SECTION OFFICER

To,

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. The Principal Secretary, State of Andhra Pradesh, 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.
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. Two spare copies

HIGH COURT

**NJS, J
&
TCDS, J**

DATED: 05.08.2026

LIST ON 24.08.2026

ORDER



WP.No.8572 of 2026

SUSPENSION