

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

**WEDNESDAY, THE ELEVENTH DAY OF FEBRUARY
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: 11324 OF 2025



Between:

M/s Sri Durga Malleswara Swamy Varla Devasthaanam, D. No. 10-19-54/5,
Brahmin Street, Indrakeeladri, Vijayawada, NTR District, Andhra Pradesh
Represented by its Executive Officer

...Petitioner

AND

1. The State of Andhra Pradesh, Rep by its Principal Secretary Revenue (CT) Dept., Velagapudi, Amaravati
2. The Deputy Commissioner (ST) Special Circle VJA - I, No. I Division, Vijayawada
3. The Joint Commissioner (ST) No.I Division, Vijayawada
4. The Assistant Director, AP State Directorate of Revenue Intelligence Vijayawada, 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, more particularly one in the nature of WRIT OF CERTIORARI calling for records pertaining to impugned Assessment Order passed by the 2nd Respondent vide FORM GST DRC - 07 vide Rc. No. GSTO-2/37AADTS5536J1Z3/2024-25 dt. 05.02.2025 for the tax period 01.07.2017 to 31.03.2018 and QUASH the same as being

barred by limitation, without jurisdiction, violative of provisions of CGST Act, 2017, contrary to the Notification No.12/2017-Central Tax (Rate) Dt. 28.06.2017.

IA NO: 2 OF 2025

Petition under Section 151 of CPC is filed praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to STAY the impugned Assessment Order in FORM GST DRC — 07 vide Rc. No. GSTO 2/37AADTS5536J1Z3/2024-25 dt. 05.02.2025 for the tax period 01.07.2017 to 31.03.2018 passed by the 2nd Respondent, Pending disposal of WP 11324 of 2025, 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 High Court order dated 30.04.2025 made herein and upon hearing the arguments of SRI PEDDIBHOTLA VENKATA SAI RAJESH Advocate for the Petitioner, and of GP FOR COMMERCIAL TAX, for the Respondents, the Court made the following;

ORDER:

Rule nisi. Call for records.

Notice returnable in four (4) weeks.

Interim order granted earlier is extended till further orders.

SD/-K.V.RAGHAVULU
ASSISTANT REGISTRAR

SECTION OFFICER

//TRUE COPY//

To,

1. One CC to SRI PEDDIBHOTLA VENKATA SAI RAJESH Advocate [OPUC]
2. Two CCs to GP FOR COMMERCIAL TAX, High Court of Andhra Pradesh [OUT]
3. **Two spare copies**

mbt

HIGH COURT

**RRR,J
&
TCDS,J**

DATED:11.02.2026

ORDER

WP.No.11324 of 2025

INTERIM ORDER EXTENDED

