

[3525]

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

WEDNESDAY, THE SIXTEENTH DAY OF APRIL
TWO THOUSAND AND TWENTY FIVE

:PRESENT:

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

AND

THE HONOURABLE DR JUSTICE K MANMADHA RAO

WRIT PETITION NO: 7940 OF 2025

Between:

M/s. Maharaja Bullion, Regd. Office at D. No. 27-17-39/IB, 2nd Floor
Peddibotla Vari Street, JD Hospital Road, Vijayawada, Andhra Pradesh
Rep. by its Sole Proprietor Shri Rajendra Kumar

.... Petitioner

AND

1. The Union of India, Represented by its Secretary Ministry of Finance,
North Block, New Delhi - 110 001
2. The Assistant Commissioner of Central Tax, Amaravati ^G GST Division,
CR Buildings, MG Road, Vijayawada
3. The Director General of GST Intelligence, Visakhapatnam Zonal Unit,
D. No. 28-14-17, Beside Melody Theatre, Surya Bagh, Visakhapatnam -
530020
4. The Additional Assistant Director, Directorate General of GST
Intelligence Visakhapatnam Zonal Unit, D. No. 28-14-17, Beside Melody
Theatre, Surya Bagh, Visakhapatnam - 530020
5. The Additional Director General, Directorate General of GST
Intelligence Visakhapatnam Zonal Unit, D. No. 28-14-17, Beside Melody
Theatre, Surya Bagh, Visakhapatnam - 530020

6. The Joint Director, Directorate General of GST Intelligence
Visakhapatnam Zonal Unit, D. No. 28-14-17, Beside Melody Theatre,
Surya Bagh, Visakhapatnam - 530020

... Respondents

Petition under Article 226 of the Constitution of India is filed 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 a Writ in the nature of CERTIORARI, calling for the records pertaining to the impugned ORDER-IN-ORIGINAL No. 18/2024-25-CENTRAL TAX Dated 30.10.2024 passed by the 2nd Respondent U/s. 130 r/w. 74(1), whereby the 2nd Respondent Ordered for Confiscation of 106.033 Kgs of Silver valued at Rs. 65,95,253/- apart from imposing fine of Rs. 50,00,000/-, besides levying penalty to a tune of Rs. 1,97,858/- and personal penalty of Rs. 25,000/- and QUASH the same as illegal, arbitrary, violative of provisions of GST Act, 2017, without jurisdiction.

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 maybe pleased to STAY the impugned ORDER-IN-ORIGINAL No. 18/2024-25-CENTRAL TAX Dated 30.10.2024 passed by the 2nd Respondent U/s. 130 r/w. 74(1), Pending disposal of WP 7940 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 upon hearing the arguments of SRI PEDDIBHOTLA VENKATA SAI RAJESH Advocate for the Petitioner, Standing Counsel for Central Government for respondent No.1, Smt. Santhi Chandra Standing Counsel for respondent Nos.2 to 6, for the Respondent(s) and the Court made the following.

ORDER

"Smt. Santhi Chandra, the learned Standing Counsel seeks time for filing counter.

Post on 25.06.2025.

In the meanwhile, there shall be stay of sale of the confiscated silver subject to the petitioner depositing 10% of the value fixed for the silver, in the impugned order, within a period of six weeks."

//TRUE COPY//

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**SD/-U.SRI DEVI-
ASSISTANT REGISTRAR
SECTION OFFICER**

To,

1. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi - 110 001
2. The Assistant Commissioner of Central Tax, Amaravati COST Division, CR Buildings, MG Road, Vijayawada
3. The Director General of GST Intelligence, Visakhapatnam Zonal Unit, D. No. 28-14-17, Beside Melody Theatre, Surya Bagh, Visakhapatnam - 530020
4. The Additional Assistant Director, Directorate General of GST Intelligence Visakhapatnam Zonal Unit, D. No. 28-14-17, Beside Melody Theatre, Surya Bagh, Visakhapatnam - 530020
5. The Additional Director General, Directorate General of GST Intelligence Visakhapatnam Zonal Unit, D. No. 28-14-17, Beside Melody Theatre, Surya Bagh, Visakhapatnam - 530020
6. The Joint Director, Directorate General of GST Intelligence Visakhapatnam Zonal Unit, D. No. 28-14-17, Beside Melody Theatre, Surya Bagh, Visakhapatnam - 530020 (1 to 6 by RPAD)

7. One CC to SRI. PEDDIBHOTLA VENKATA SAI RAJESH Advocate [OPUC]
8. One CC to Standing Counsel for Central Government [OPUC]
9. One CC to Smt. Santhi Chandra Standing Counsel [OPUC]
10. **Two spare copies.**

ksr

HIGH COURT

RRR, J

&

Dr.KMR, J

DATED:16/04/2025

Post on 25.06.2025.

ORDER

WP.No.7940 of 2025

DIRECTION

