

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI



WEDNESDAY, THE SEVENTH DAY OF MAY,

TWO THOUSAND AND TWENTY FIVE

:PRESENT:

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

AND

THE HONOURABLE DR JUSTICE K MANMADHA RAO

IA No. 3 OF 2025

IN

WP NO: 7940 OF 2025

Between:

M/s. Maharaja Bullion, Regd. Office at D.No. 27-17-39/1B, 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 CGST 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

Counsel for the Petitioner :SRI P.VENKATA SAI RAJESH

**Counsel for the Respondent No.1 : SRI PASALA PONNA RAO, DEPUTY
SOLICITOR GENERAL OF INDIA**

**Counsel for the Respondent Nos.2 to 6 : M/S SANTHI CHANDRA,
STANDING COUNSEL**

Petition under Section 151 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 direct the Respondents to lift the attachment of Petitioner's Bank accounts by suspending the provisional attachment Order dt. 16.10.2020 issued by the 5th Respondent, pending disposal of WP No. 7940 of 2025, on the file of the High Court.

The court while directing issue of notice to the Respondents herein to show cause as to why this application should not be complied with, made the following order.(The receipt of this order will be deemed to be the receipt of notice in the case).

ORDER:

“The petitioner had approached this Court, by way of the present writ petition, challenging confiscation of silver articles belonging to the petitioner.

This Court, by an order dated 16.04.2025, had stayed the sale of confiscated silver articles, subject to the petitioner depositing 10% of the value of the silver articles fixed in the impugned order, within a period of six weeks.

The petitioner has now moved the present application contending that the petitioner is unable to deposit 10% of the value of the silver articles, as his bank accounts had been attached, since 16.10.2020.

In the circumstances, the attachment of bank account of the petitioner, on the basis of the proceedings of the 5th respondent, dated 16.10.2020, shall be modified to the extent of permitting the petitioner to withdraw necessary money for depositing the same with the tax authorities, in compliance of the directions of this Court.

In view of the difficulty expressed by the petitioner, time granted to the petitioner, in the order dated 16.04.2025, for payment of 10% value of silver, is extended by a further period of two weeks.

Post on 02.07.2025.”

Sd/- K. J. RAJA BABU
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Secretary, Ministry of Finance, Union of India, North Block, New Delhi - 110 001.
2. The Assistant Commissioner of Central Tax, Amaravati CGST 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.(Addressee Nos. 1 to 6 By
RPAD)

7. One CC to Sri P.Venkata Sai Rajesh, Advocate [OPUC]
8. One CC to Sri Pasala Ponna Rao, Deputy Solicitor General of
India[OPUC]
9. One CC to Mr. Santhi Chandra, Standing Counsel[OPUC]
10. One spare copy.

PSD

HIGH COURT

RRR,J

&

DR.KMR,J

DATED:07/05/2025

NOTE: POST ON 02.07.2025

ORDER

I.A.NO.3 OF 2025

IN

WP.No.7940 of 2025

DIRECTION

