

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

**WEDNESDAY ,THE SIXTH DAY OF MAY
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: 12960 OF 2026

Between:

M/s. Sri Vyshnavi Dairy Specialities Pvt Ltd, 381/2, NTBC Church Road,
Kovurupalle, SPSR Nellore District, Andhra Pradesh Rep. by its
Authorised signatory, Sri. Apurva Vinaykanth Chavda, S/o. Vinaykanth
Mansukhlal Chavda, aged about 37 Years, 524152

Petitioner

AND

1. The Deputy Commissioner (ST), Special Circle, Chittoor Division,
Chittoor, Andhra Pradesh. 517001
2. The Assistant Commissioner (ST), Tirupati -I Circle, Tirupati, Andhra
Pradesh. 517501
3. The Joint Commissioner (ST), Chittoor Division, Chittoor, Andhra
Pradesh. 517001
4. The Commissioner (ST), O/o. Chief Commissioner of State Tax, Door
No.12, 468-4, adjacent to NH 16 Service Road, Kunchanapalli,
Tadepalle, Andhra Pradesh 517501

5. The Investigation officer & Addl. Superintendent, East Police Station, Tirupati, Tirupati District, Andhra Pradesh. 517501
6. The State Investigating Team, East Police Station, Tirupati, Tirupati District, Andhra Pradesh. 517501
7. State of Andhra Pradesh, Rep by its Principal Secretary, Revenue (CT) Department, Velagapudi, Amaravathi, Guntur District, Andhra Pradesh. 522237
8. Union of India, Rep. By its Secretary Ministry of Finance, 4th Floor, A-Wing, Shastri Bhawan, New Delhi-110001.

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 particularly in the nature of Writ of MANDAMUS (i) declaring the action of the 1st Respondent i.e. the Deputy Commissioner (ST) Special Circle Chittoor Division, Chittoor in passing the adjudication order for the tax period 04/2021 to 03/2022 pursuant to the show cause notice issued by the 2nd respondent without considering the request made by the Petitioning company to the show cause notice without verification of the records, without even considering the material documents filed at the time of personal hearing by quoting some judgements of the Supreme Court and High Courts which are not relevant as illegal, arbitrary, unjust, improper, unethical, without authority, of law and jurisdiction, contrary to the provisions of the GST Act (COST and SGST Act) and Rules 2017 mixing IGST with the CGST and SGST Acts is improper as also violative of principles of natural justice, violative of articles 14, 19(1)(g), 21, 265 and 300-A of Constitution of India and passed solely on political vendetta and consequently to set aside the same and direct the 1st respondent to issue a fresh show cause notice and consider all the objections and material data and

then pass adjudication, (ii) to direct the 5th and 6th respondents to give the documents which have been seized by them on 24-11-2024 or else the Petitioner would be put to serious loss and hardship.

IA NO: 1 OF 2026

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 grant STAY of the impugned adjudication passed by the 1st Respondent dated 20-12-2025 for the tax period 04/2021 to 03/2022, Pending disposal of WP 12960 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 upon hearing the arguments of Sri M V J K KUMAR, Advocate for the Petitioner, GP FOR COMMERCIAL TAX for the Respondent Nos.1,2,3,4 & 7; GP for HOME for the Respondent Nos.5 & 6; The Additional Solicitor General of India for the Respondent No.8, the Court made the following.

ORDER

The learned Government Pleader for Commercial Taxes seeks time to file counter affidavit.

Post on 06.07.2026.

In the meanwhile, there shall be stay of recovery of the amounts claimed under the impugned order, dated 20.12.2025, subject to payment of 10% of the disputed tax, by the petitioner, within a period of six (06) weeks.

//TRUE COPY//

SD/- S.SHYAMALA
ASSISTANT REGISTRAR
SECTION OFFICER

126

To,

1. The Deputy Commissioner (ST), Special Circle, Chittoor Division, Chittoor, Andhra Pradesh. 517001
2. The Assistant Commissioner (ST), Tirupati -I Circle, Tirupati, Andhra Pradesh. 517501
3. The Joint Commissioner (ST), Chittoor Division, Chittoor, Andhra Pradesh. 517001
4. The Commissioner (ST), O/o. Chief Commissioner of State Tax, Door No.12, 468-4, adjacent to NH 16 Service Road, Kunchanapalli, Tadepalle, Andhra Pradesh 517501
5. The Investigation officer & Addl. Superintendent, East Police Station, Tirupati, Tirupati District, Andhra Pradesh. 517501
6. The State Investigating Team, East Police Station, Tirupati, Tirupati District, Andhra Pradesh. 517501
7. The Principal Secretary, Revenue (CT) Department, State of Andhra Pradesh, Velagapudi, Amaravathi, Guntur District, Andhra Pradesh. 522237. [By Special Messenger]
8. The Secretary Ministry of Finance, Union of India, 4th Floor, A-Wing, Shastri Bhawan, New Delhi-110001. (1 to 6 & 8 by RPAD)
9. One CC to SRI. M V J K KUMAR Advocate [OPUC]
10. One CC to The Additional Solicitor General of India, High Court of A.P. [OPUC]
11. Two CCs to GP FOR COMMERCIAL TAX, High Court of A.P., Amaravati [OUT].
12. Two CCs to GP FOR HOME, High Court of A.P., Amaravati [OUT].
13. **Two spare copies**

HIGH COURT

RRR,J

&

TCDS,J

DATED:06/05/2026

ORDER



WP.No.12960 of 2026

STAY