

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

**FRIDAY, THE FIRST DAY OF MAY
TWO THOUSAND AND TWENTY SIX**

:PRESENT:

**HONOURABLE Mrs. LISA GILL, THE CHIEF JUSTICE
AND**

**THE HONOURABLE SRI JUSTICE NINALA JAYASURYA
WRIT PETITION NO: 8728 OF 2026**



Between:

M/s. Mineral Enterprises, D. No. 8/56/B, Gooty Road, Rayalacheruvu,
Anantapur - 515 455 Rep by its Proprietor Sri. C. Lakshmi Narayana
Reddy, S/o. C. Adi Narayana Reddy, Aged about 68 years.

... Petitioner

AND

1. Union of India, Ministry of Finance, Through its Secretary, 4th Floor, A-Wing, Shastri Bhawan, New Delhi-110001
2. State of Andhra Pradesh, Rep by its Principal Secretary, Revenue (CT) Department, Velagapudi, Amaravathi, Guntur District, Andhra Pradesh. 522237
3. The Assistant Commissioner (ST), Tadipatri, O/o. Commercial Taxes Office, D.No. 15/1108, Old State Bank Buildings, Sanjeev Nagar, Tadipatri, Anantapur District, Andhra Pradesh. 515411
4. The Assistant Director, Mines and Geology, Anantapur, Andhra Pradesh. 515 455

... Respondent

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 Writ of MANDAMUS declaring the action of the 3rd Respondent namely the Assistant Commissioner (ST), Tadipatri Circle, Anantapur District in seeking to levy and collect GST on Royalty / Seignorage paid by the Petitioner.

to the 4th Respondent Mining and Geology Department in connection with lease of mining land for the assessment years 2021-22 and 2022-23 vide Annexure-P1 documents as illegal, arbitrary, without authority of law and without jurisdiction, violating articles 14, 19(1)(g), 21, 265 and 300-A of the Constitution of India.

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 stay of all further proceedings pursuant to the Annexure-P1 document for the F.Y. 2021-22 and 2022-23 on GST on royalty paid to the State Government and or else the Petitioner would suffer severe loss and hardship, Pending disposal of WP No.8728 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 order of the High Court dated 07.04.2026 made herein and upon hearing the arguments of SRI M V J K KUMAR Advocate for the Petitioner, Additional Solicitor General of India for respondent no.1, GP FOR COMMERCIAL TAX for respondent nos.2 & 3, GP FOR MINES & GEOLOGY for respondent no.4, the Court made the following

ORDER:

Learned counsel for parties submit that Special Leave to Appeal (C).No.28263 of 2023 decision of which shall have a direct bearing on this matter is still pending adjudication before Hon'ble Supreme Court.

List on 13.07.2026 along with WP.No.25198 of 2024 and batch.

In the meanwhile, pleadings be completed.

Interim order to continue till next date of hearing.

**Sd/-R.SRINIVASA RAO
ASSISTANT REGISTRAR**

//TRUE COPY//


SECTION OFFICER

To,

1. One CC to SRI. M V J K KUMAR Advocate [OPUC]
2. One CC to Additional Solicitor General of India, High Court of Andhra Pradesh. [OPUC]
3. Two CCs to GP FOR MINES & GEOLOGY, High Court of Andhra Pradesh. [OUT]
4. The Section Officer, Writ (DB) Section, High Court of Andhra Pradesh.
5. **Two spare copies**

PSR

HIGH COURT

HC,J

&

NJS,J

DATED:01.05.2026.

ORDER

NOTE: List on 13.07.2026 along with WP.No.25198 of 2024 and batch.

WP.No.8728 of 2026

INTERIM ORDER EXTENDED

