

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

**WEDNESDAY, THE EIGHTH DAY OF APRIL
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: 9040 OF 2026



Between:

M/s. Dhanalakshmi Menni, W/o Lokanatha Naidu, aged 49 D.R Puram
Village, N.R Puram Post, S.R Puram Mandal, Chittor Dist, Andhra
Pradesh. - 517501

Petitioner

AND

1. Union of India, Ministry of Law and Justice 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 Central Tax, Tirupati, CGST Division,
Andhra Pradesh.517502
4. The Director of Mines and Geology, 5th and 6th Floor, B Block,
Srianjaneya Towers, Ibrahimpatnam, Vijayawada, Krishna District.
521456

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 particularly in the
nature of Writ of MANDAMUS declaring the impugned order dated 23-12-2025
in DIN20251255YL00008185E7 issued by the 3rd respondent and in levying
GST on the royalty paid to the State Government, Mines and Geology and

also the levy of GST on the royalty paid in RCM and claimed as input tax credit saying that which would be claimed on the net quantity alone when the act says otherwise as also the demand for payment of the input tax credit claimed on the net quantity and the tax determined for the difference between Form 2A and 3B as illegal, arbitrary, contrary to the provisions of the Act, unjust, improper, without jurisdiction and double jeopardy, violative of articles 14, 19(1)(g), 21 and 265 and also 300A 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 grounds filed in support of the petition, the High Court may be pleased to STAY all further prays proceedings in pursuance of the impugned order in Form GST DRC-07 in DIN20251255YL00008185E7 dated 23-12-2025 issued by the 3rd respondent, Pending disposal of WP 9040 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, Additional Solicitor General of India for Respondent No.1, learned GP FOR COMMERCIAL TAX for the Respondent Nos.2&3, learned GP FOR MINES & GEOLOGY for the Respondent No.4, the Court made the following

ORDER:

“The issue raised in the present Writ Petition is pending before the Hon’ble Division Bench – I.

Accordingly, Registry is directed to place the bundle before the Hon’ble The Chief Justice for appropriate directions.

In the meanwhile, there shall be stay of proceedings of tax.”

//TRUE COPY//

For

**Sd/- N. NAGAMMA
ASSISTANT REGISTRAR**


SECTION OFFICER

To,

1. Union of India, Ministry of Law and Justice Through its Secretary, 4th Floor, A-Wing, Shastri Bhawan, New Delhi 110001.
2. The Principal Secretary, State of Andhra Pradesh, Revenue (CT) Department, Velagapudi, Amaravathi, Guntur District, Andhra Pradesh.522237 (BY SPECIAL MESSENGER)
3. The Assistant Commissioner Central Tax, Tirupati, CGST Division, Andhra Pradesh.517502
4. The Director of Mines and Geology, 5th and 6th Floor, B Block, Srijananya Towers, Ibrahimpatnam, Vijayawada, Krishna District. 521456 (Addressee Nos.1,3 & 4 to by RPAD)
5. One CC to SRI. M V J K KUMAR Advocate [OPUC]
6. One CCs to ADDITIONAL SOLICITOR GENERAL, High Court of AP [OPUC]
7. Two CCs to GP FOR COMMERCIAL TAX, High Court of Andhra Pradesh. [OUT]Two CCs to GP FOR MINES & GEOLOGY, High Court of Andhra Pradesh. [OUT]
8. The Section Officer, Writ (Non-Service) Section, High Court of Andhra Pradesh, Amaravati.
9. Two spare copies

KJ

HIGH COURT

RRR,J &
TCDS,J

DATED:08/04/2026

ORDER

WP.No.9040 of 2026

INTERIM STAY

