IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI
(SPECIAL ORIGINAL JURISDICTION)
FRIDAY, THE FIRST DAY OF MAY
TWO THOUSAND AND TWENTY SIX
: PRESENT:
THE HONOURABLE THE CHIEF JUSTICE SMT. LISA GILL
AND
THE HONOURABLE SRI JUSTICE NINALA JAYASURYA
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 the earlier Order of the High Court dated 08.04.2026 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:

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/-K.V.RAGHAVULU
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to Sri M V J K Kumar Advocate [OPUC]
2. One CCs to Additional Solicitor General, High Court of AP [OPUC]
3. Two CCs to GP for Commercial Tax, High Court of Andhra Pradesh [OUT]
4. Two CCs to GP for Mines & Geology, High Court of Andhra Pradesh [OUT]
5. Two spare copies

HIGH COURT

HC, J
&
NJS, J

DATED: 01.05.2026

LIST ON 13.07.2026 ALONG WITH WP.NO.25198 OF 2024 AND BATCH

ORDER

WP.No.9040 of 2026

HIGH COURT OF ANDHRA PRADESH
SPECIAL CELL
08 MAY 2026
★ DESPATCHED ★

INTERIM ORDER EXTENDED