

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

**TUESDAY, THE FIFTH 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: 9959 OF 2026

Between:

Mr.C Mansoor Zaid, Son of Mr. Abdul Rasheed Aged about 39 years,
Resident of 23-1-72 Plot No.25, Royal Nagar, Tirupati-517501 Andhra
Pradesh

Petitioner

AND

1. The State of Andhra Pradesh, Rep. by its Principal Secretary (Revenue) (GST) Department, Secretariat Building, Velagapudi-522503, Amaravathi, Guntur District Andhra Pradesh.
2. The Deputy Assistant Commissioner (ST)-III, O/o. the Assistant Commissioner (ST), Tirupati -I circle, Tirupati 517503 Andhra Pradesh
3. The Chief Commissioner of State Tax, Door No. 12-468-4, Adjacent to NH-16, Service Road, Kunchanapally, Guntur District Andhra Pradesh-522501.
4. The Joint Commissioner of State Taxes, Door No.22-424/2, 2nd Floor, CT Complex Near Devi Theatre, Tirupati Road, Kattamanchi, Chittoor-517001 Andhra Pradesh
5. The Union of India, Rep. by its Secretary (Finance) Ministry of Finance, North Block, New Delhi 110001

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 any writ or direction more particularly a writ in the nature of Writ of Mandamus declaring the action of 2nd Respondent in seizing the vehicle of the Petitioner bearing Registration No. AP 03TA9726, without following the due process of law as illegal, arbitrary, unconstitutional, violative of, principles of natural justice. Article 14, 21 and 300- A of the Constitution of India, consequently direct the respondents herein to release of the vehicle of the petitioner bearing Registration No. AP 03TA9726, having regard to the fact that the consignor has already filed appeal against the confiscation order,

The petition, coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and upon hearing the arguments of Sri SRINIVASA RAO KUDUPUDI Advocate for the Petitioner, GP FOR COMMERCIAL TAX for Respondent Nos.1 to 4 Dy. Solicitor General of India for R5 and the Court made the following.

ORDER

The learned Government Pleader for Commercial Taxes, on instructions, submits that the goods and vehicle of the petitioner have been released on payment of the tax and other amounts, demanded under the impugned proceedings. The learned Government Pleader also submits that the Appellate Authority would be advised to receive the appeal filed by the petitioner.

In view of the fact that an appeal could not be filed by the petitioner, for the reasons beyond his control, the date from filing of the appeal shall be treated only from the date the Appellate Authority intimates to the petitioner that an appeal can be filed before the Appellate Authority.

Post on 07.07.2026.

Sd/-T.Srinivasa Rao,
ASSISTANT REGISTRAR

//TRUE COPY//


SECTION OFFICER

To,

1. The Principal Secretary, State of Andhra Pradesh, (Revenue) (GST) Department, Secretariat Building, Velagapudi-522503, Amaravathi, Guntur District Andhra Pradesh. (by **Special Messenger**)
2. The Deputy Assistant Commissioner (ST)-III, O/o. the Assistant Commissioner (ST), Tirupati -I circle, Tirupati 517503 Andhra Pradesh
3. The Chief Commissioner of State Tax, Door No. 12-468-4, Adjacent to NH-16, Service Road, Kunchanapally, Guntur District Andhra Pradesh-522501.
4. The Joint Commissioner of State Taxes, Door No.22-424/2, 2nd Floor, CT Complex Near Devi Theatre, Tirupati Road, Kattamanchi, Chittoor-517001 Andhra Pradesh
5. The Secretary, Union of India, (Finance) Ministry of Finance, North Block, New Delhi 110001 .(addressee 2 to 5 by **RPAD**)
6. One CC to SRI. SRINIVASA RAO KUDUPUDI Advocate [OPUC]
7. Two CCs to GP FOR COMMERCIAL TAX, High Court of Andhra Pradesh. [OUT]
8. One CC to Dy. Solicitor General of India, High Court of Andhra Pradesh [OPUC]
9. Two spare copies

HIGH COURT

RRR,J &
TCDS,J

DATED:05/05/2026

POST ON 07.07.2026

ORDER

WP.No.9959 of 2026

DIRECTION

