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IN THE HIGH COURT OF ANDHRA

PRADESH

AT AMARAVATI

(Special Original Jurisdiction)

[3543]

TUESDAY, THE 7th DAY OF JULY 2026

PRESENT

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 9959/2026

Between:

1.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 AP, REP. BY ITS PRINCIPAL
SECRETARY (REVENUE) (GST) DEPARTMENT,
SECRETARIAT BUILDING, VELAGAPUDI-522503,
AMARAVATHI, GUNTUR DISTRICT ANDHRA PRADESH.

2.THE DEPUTY ASSISTANT COMMISSIONER STIII, O/O.
THE ASSISTANT COMMISSIONER (ST), W 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

...RESPONDENT(S):

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 topleased 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, and to pass

Counsel for the Petitioner:

1.SRINIVASA RAO KUDUPUDI

Counsel for the Respondent(S):

1.GP FOR COMMERCIAL TAX

The Court made the following order:*(per The Hon'ble Sri Justice Ninala Jayasurya)*

It is represented on behalf of learned counsel for the petitioner that in view of the subsequent developments, the matter is rendered infructuous.

Hence, the matter is dismissed as infructuous. There shall be no order as to costs.

As a sequel, pending applications, if any, shall stand closed.

JUSTICE NINALA JAYASURYA

JUSTICE T.C.D. SEKHAR

Dt.07.07.2026

DSB

Whether the order is :

Speaking Yes/No / Reasoned Yes/No

Reportable Yes/No / Non-Reportable Yes/No

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**THE HONOURABLE SRI JUSTICE NINALA JAYASURYA
AND
HON'BLE SRI JUSTICE T.C.D. SEKHAR**

WP.No.9959/2026

Dated 07.07.2026

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