IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

(SPECIAL ORIGINAL JURISDICTION)

TUESDAY, THE TWENTY 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: 10207 OF 2026

Between:

Shri. Kuruva Venkateswarlu,, H. No. 3-210-15, BC Colony, Velpanur Village, Velgode Mandal, Kurnool, Andhra Pradesh - 518 533.

Petitioner

AND

1. The Assistant Commissioner (ST), Circle -1 Nandyal, D No. 25/3A & 3B, MSR Complex, Opp RTC Bus stand, Nandyal, Andhra Pradesh - 518 501.
2. The State of Andhra Pradesh, Represented by its Principal Secretary, Revenue Department (Commercial Taxes), A.P. Secretariat, Velegapudi - 522 238.
3. Union of India, Department of Revenue, Represented by its Secretary (Revenue), North Block, New Delhi - 110 001.

Respondents

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 a writ of mandamus or any other writ, direction or order quashing the proceedings of the 1st Respondent in Assessment Order issued in Form GST DRC-07 dated 29.12.2025 vide Ref. No. ZD371225038321P for the FY 2021-22 and 2023-24 under Section 73 of the CGST Act, 2017 confirming the demand of GST @ 18% on the works in respect of the same period for which the intimation of conclusion of proceedings in Form GST

DRC-05 dated 16.12.2024 in previous proceedings accepting the GST rate of 5% (for works executed under Neeru-Chettu Program) has been issued by the 1st Respondent as arbitrary, without jurisdiction, unconstitutional, unreasonable and against the principles of natural Justice and contrary to the provisions of the CGST Act, 2017 and the rules made thereunder, violative of Article 14, I9(1)(g)- 265, 246A 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 the operation of the proceedings of the 1st Respondent in Assessment Order issued in Form GST DRC-07 dated 29.12.2025 vide Ref. No. ZD371225038321P for the FY 2021-22 and 2023-24 under Section 73 of the CGST Act, 2017, in the interest of justice, Pending disposal of WP 10207 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 ANIL KUMAR BEZAWADA Advocate for the Petitioner, GP FOR COMMERCIAL TAX for Respondent Nos.1 and 2, Additional Solicitor General of India for R3 and the Court made the following.

ORDER

The learned Government Pleader for Commercial Taxes seeks time for obtaining instructions.

Prima facie, the contention of the petitioner that the assessment order, dated 29.12.2025, operates in respect of the period for which the previous proceedings of 16.12.2024 would be applicable, merits consideration.

In the circumstances, there shall be stay of all further proceedings, pursuant to the impugned assessment order, dated 29.12.2025.

Post on 17.06.2026.

SD/- M.SRINIVAS
ASSISTANT REGISTRAR

NB

//TRUE COPY//

SECTION OFFICER

For

To,

1. The Assistant Commissioner (ST), Circle -1 Nandyal, D No. 25/3A & 3B, MSR Complex, Opp RTC Bus stand, Nandyal, Andhra Pradesh - 518 501.
2. The Principal Secretary, State of Andhra Pradesh, Revenue Department (Commercial Taxes), A.P. Secretariat, Velegapudi - 522 238. (by **Special Messenger**)
3. The Secretary (Revenue), Union of India, Department of Revenue, North Block, New Delhi - 110 001. (addressee 1 and 3 by **RPAD**)
4. One CC to SRI. ANIL KUMAR BEZAWADA Advocate [OPUC]
5. Two CCs to GP FOR COMMERCIAL TAX, High Court of Andhra Pradesh. [OUT]
6. One CC to Additional Solicitor General of India, Advocate [OPUC]
7. Two spare copies.

HIGH COURT

RRR,J &

TCDS,J

DATED:28/04/2026

POST ON 17.06.2026

ORDER

WP.No.10207 of 2026

STAY

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