APHC010178272026

IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI [3529]
(Special Original Jurisdiction)

WEDNESDAY, THE TWENTY SECOND DAY OF APRIL
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

<u>WRIT PETITION NO: 9721/2026</u>

Between:

1. SRINIVASA TRADERS, REPRESENTED BY ITS PROPRIETOR, SRI BITRA SAMBASIVA RAO S/O SRI POTHU RAJU, AGED ABOUT 75 YEARS, R/O. 11/294, VARAHAPET, MANGALAGIRI, GUNTUR DISTRICT, ANDHRA PRADESH-522503. GSTIN 37 W R2134B12K

...PETITIONER

AND

1. THE STATE OF ANDHRA PRADESH, REPRESENTED BY ITS PRINCIPAL SECRETARY REVENUE (COMMERCIAL TAXES) DEPARTMENT, SECRETARIAT, VELAGAPUDI,A ARAVATI, GUNTUR DISTRICT, ANDHRA PRADESH-522237.
2. THE ASSISTANT COMMISSIONER STATE TAX, MANGALAGIRI CIRCLE, GUNTUR-I DIVISION, MANGALAGIRI, GUNTUR DISTRICT, ANDHRA PRADESH-522503.
3. THE DEPUTY ASSISTANT COMMISSIONER STATE TAX, MANGALAGIRI CIRCLE, DIVISION, MANGALAGIRI, GUNTUR DISTRICT, ANDHRA PRADESH- GUJNTURL

...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 a Writ or Oder or direction more particularly one in the nature of Writ of Mandamus' declaring the do of the respondents in issuing the impugned assessment order for the assesment year 2014-15 under the CST Act, 1956 (which forms the Florm GST DRC-16 dated 23.02.2026), and to set aside the said as sm nt order along with the Form GST DRC-16 vide Din No. DUJ 3723,922636380 dated 23.02.2026 and all consequential proceedings, as being illegal, arbitrary, void ab initio, and violative of the principles of natural justice consequentially direct the respondents to refund the amount of Rs. 50,000/- illegally collected from the petitioners on 24.03.2026 under duress and coercion, with interest at such rate as this Hon'ble Court may deem fit by directing the respondents to raise the attachment of the petitioners' immovable properties effected through the impugned Form GST DRC-16 vide Din No. DIN3723022636380 dated 23.02.2026 and to pass

<u>IA NO: 1 OF 2026</u>

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased pleased to direct the respondents to refund the amount of Rs. 50,000/- illegally collected from the petitioners on 24.03.2026 under duress and coercion, with interest at such rate as this Hon'ble Court may deem fit by directing the respondents to raise the attachment of the petitioners' immovable properties effected through the impugned Form GST DRC-16 vide Din No. DIN3723022636380 dated 23.02.2026 pending disposal of the above writ petition and to pass

Counsel for the Petitioner:

1. V SAI KUMAR

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

The Court made the following Order: *(per Hon'ble Sri Justice R. Raghunandan Rao)*

Heard Sri V. Sai Kumar, the learned counsel appearing for the petitioner and Sri S. A. V. Sai Kumar, the learned Government Pleader for Commercial Taxes, appearing for the respondents.

2. The petitioner, who is registered, under the C.S.T. Act, had received a notice for attachment and sale of immovable/ movable goods/ shares, under Section 79 of the A.P.G.S.T. Act, 2017, for recovery of Rs.1,98,896/-, which is said to be due, under the provisions of the C.S.T. Act. The petitioner, being aggrieved by the said notice, has approached this Court with the contention that, the petitioner has not received any order of assessment, for the assessment year, 2014-2015 to which these dues are said to be related. He would submit that, in the absence of service of such order, recovery proceedings could not have been initiated against the petitioner.

3. The learned Government Pleader for Commercial Taxes, appearing for the respondents, on instructions, submits that, the order sought to be served on the petitioner, and appears that, the orders have been served. However, the order does not contain any such endorsement from the petitioner.

4. In such circumstances, we would have to hold that the order of assessment has not been served.

5. Accordingly, this Writ Petition is allowed, setting aside the order of attachment, dated 23.02.2026. Further, a copy of the order has today been

handed over to the learned counsel appearing for the petitioner. The said order shall be treated to be service of the order, on the basis of which an Appeal can be filed, before the Appellate Authority. It is also clarified that, the period of limitation, for filing of the said Appeal, shall commence today when the copy of the order shall be served on the petitioner.

There shall be no order as to costs.

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

R. RAGHUNANDAN RAO, J

T. C. D. SEKHAR, J

Date:22.04.2026
KPV

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THE HON'BLE SRI JUSTICE R. RAGHUNANDAN RAO

AND

THE HON'BLE SRI JUSTICE T. C. D. SEKHAR

WRIT PETITION No:9721 of 2026

(per Hon'ble Sri Justice R. Raghunandan Rao)

22.04.2026

KPV