APHC010181802026

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: 9587/2026</u>

Between:

1. M/S VIJAYA EXPLOSIVES, D.NO.352 GUGUDU ROAD, NARPALA, ANANTAPUR-515425 REP. BY ITS PROPRIETOR SRI V. VIJAYA KUMAR.

...PETITIONER

AND

1. THE STATE OF ANDHRA PRADESH, REP. BY ITS PRINCIPAL SECRETARY, COMMERCIAL TAXES DEPARTMENT, SECRETARIAT BUILDINGS, VELAGAPUDI, AMARAVATI, GUNTUR DISTRICT.
2. THE COMMISSIONER OF STATE TAX, COMMERCIAL TAXES DEPARTMENT, ANDHRA PRADESH, VIJAYAWADA.
3. THE ASSISTANT COMMISSIONER ST, COMMERCIAL TAXES DEPARTMENT, CIRCLE 1 ANANTAPUR, ANDHRA PRADESH.
4. THE DEPUTY ASSISTANT COMMISSIONER STI, COMMERCIAL TAXES DEPARTMENT, CIRCLE 1, ANANTAPUR, ANDHRA PRADESH.

...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 of Mandamus or any other appropriate Writ, Order or Direction, declaring the action of the 4TH respondent in issuing Form GST DRC-16 dated 10.02.2026 and 04.03.2026 attaching the petitioner's property and proposing to sell the same in public AND auction by issuing Form GST DRC-17 dated 10.03.2026 for recovery of disputed tax pending its review application in spite of payment of 10PERCENT of the disputed tax for the assessment years 2017-2018 to 2021-2022 as illegal, arbitrary, contrary to section 107(7) of the CGST Act and violative of Articles 14 and 19(1)(g) of the Constitution of India and consequently direct the respondent authorities not to proceed with the coercive action for recovery of the alleged dues pending disposal of the review application IA (SR) No. 17727 of 2026 in WP No. 18604 of 2025 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 leased to grant stay of all recovery proceedings including the proposed auction dated 17.04.2026 pursuant to Form GST DRC-17 dated 10.03.2026 issued by the 4TH respondent for recovery of the disputed tax, penalty and interest for the assessment years 2017-18 to 2021-22 in the interest of justice as otherwise the petitioner will be put to irreparable loss and severe hardship and to pass

Counsel for the Petitioner:

1. M/S.EXCELLENTIA LEGAL

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

The Court made the following Order:

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

As Rev. I.A.No.1 of 2026 in W.P.No.18604 of 2025 has been allowed, no further orders are required in this Writ Petition, and it is accordingly, closed. There shall be no order as to costs.

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

R. RAGHUNANDAN RAO, J

T.C.D. SEKHAR, J

Date:22.04.2026
MJA

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THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

<u>WRIT PETITION NO: 9587/2026</u>

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

22.04.2026

MJA