

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

**WEDNESDAY, THE TWENTY SECOND 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: 10651 OF 2026**

Between:

M/s. Sri Venkatarama GAIA Private Limited, Represented by Pingali Venkateshwar Rao, S/o.Sri P.Satyanarayana Murthy, aged about 79 years, GM Finance, D.No.15-7-66, Hussenpuram Road, Hussenpuram, Samalkot, Kakinada, Andhra Pradesh - 533 440.

Petitioner

AND

1. The State of Andhra Pradesh, rep. by Principal Secretary, Revenue, Commercial Taxes Department, Secretariat, Velagapudi, Amaravati, Guntur District. - 522237
2. The Assistant Commissioner of State Tax, Kakinada Port Circle, Kakinada Division, Andhra Pradesh - 533 003.
3. The Commissioner of Commercial Taxes, Commercial Taxes Department, A.P.
4. The Joint Commissioner (ST), Kakinada Division at Kakinada, A.P. - 533001
5. The Principal Commissioner of Central Tax, Visakhapatnam Central GST Commissionerate, HQRS., Anti Evasion Unit, Stationed at Kakinada, Andhra Pradesh. - 533001

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 or Order or Direction particularly one in the nature of Writ of Mandamus

Declaring the action of the 2nd respondent in passing the impugned order dated 03.02.2026 in Form GST DRC-07 bearing DIN No.DIN 3703022691734 for the A.Y.2022-23 under the APGST ACT,2017 as illegal, arbitrary, violative of principles of natural justice and contrary to law to tax without authority and consequently set aside the same

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 grant stay of all further proceedings pursuant to the impugned order dated 03.02.2026 in Form GST DRC-07 bearing DIN No.DIN3703022691734 for the A.Y.2022-23 under the APGST ACT, 2017 passed by the 2nd respondent, Pending disposal of WP 10651 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 B KRISHNA REDDY Advocate for the Petitioner, GP FOR COMMERCIAL TAX Advocate for Respondent Nos.1 to 4 and the Court made the following.

ORDER

The learned counsel appearing for the petitioner submits that, the issue raised in the present Writ Petition is similar to the issue raised in Writ Petition bearing No.4511 of 2026, wherein the interim protection had been granted to the petitioner.

The learned Government Pleader for Commercial taxes appearing for the respondents seeking time to verify.

Post on 16.06.2026.

In the meanwhile, there shall be stay of collection of tax, pursuant to the impugned order, dated 03.02.2026.

SD/-K.V.RAGHAVULU
ASSISTANT REGISTRAR

//TRUE COPY//

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SECTION OFFICER

To,

1. The Principal Secretary, State of Andhra Pradesh, Revenue, Commercial Taxes Department, Secretariat, Velagapudi, Amaravati, Guntur District. - 522237 (by **Special Messenger**)
2. The Assistant Commissioner of State Tax, Kakinada Port Circle, Kakinada Division, Andhra Pradesh - 533 003.
3. The Commissioner of Commercial Taxes, Commercial Taxes Department, A.P.
4. The Joint Commissioner (ST), Kakinada Division at Kakinada, A.P. – 533001.
5. The Principal Commissioner of Central Tax, Visakhapatnam Central GST Commissionerate, HQRS., Anti Evasion Unit, Stationed at Kakinada, Andhra Pradesh. - 533001 (addressee 2 to 5 by **RPAD**)
6. One CC to SRI. B KRISHNA REDDY Advocate [OPUC]
7. Two CCs to GP FOR COMMERCIAL TAX, High Court of Andhra Pradesh. [OUT]
8. Two spare copies

HIGH COURT

**RRR,J &
TCDS,J**

DATED:22/04/2026

Post on 16.06.2026

ORDER

WP.No.10651 of 2026

STAY

