

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

**TUESDAY, THE SIXTEENTH DAY OF JUNE
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 the earlier order of the High Court dated 22.04.2026 made herein 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:

Post along with W.P.Nos.4511, 9849 & 9857 of 2026 on 14.07.2026.

Interim stay granted on 22.04.2026 shall continue till further orders.

//TRUE COPY//

**SD/-K.V.RAGHAVULU
ASSISTANT REGISTRAR**


SECTION OFFICER

To,

1. One CC to SRI. B KRISHNA REDDY Advocate [OPUC]
2. Two CCs to GP FOR COMMERCIAL TAX, High Court of Andhra Pradesh. [OUT]
3. Two spare copies

PSR

HIGH COURT

**RRR,J &
TCDS,J**

DATED:16.06.2026.

**NOTE: Post along with W.P.Nos.4511, 9849 & 9857 of 2026 on
14.07.2026.**

ORDER

WP.No.10651 of 2026

INTERIM ORDER EXTENDED

