

**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: 9849 OF 2026



Between:

M/S Sri Venkatarama Gaia Private Limited, Represented by Sri P.V.Rao,
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. S
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.
5. The Principal Commissioner of Central Tax, Visakhapatnam Central GST Commissionerate, HQRS., Anti Evasion Unit, Stationed at Kakinada, Andhra Pradesh

... 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. DIN3703022673464 for the year 2024-25 under the APGST ACT,2017 without jurisdiction, illegal, arbitrary, violative of principles of natural justice and contrary to law to tax without establishing actual supply of goods amounts to levy without authority of law and is violative of Article 265 of the Constitution of India 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. DIN3703022673464 for the year 2024-25 under the APGST ACT,2017 passed by the 2nd respondent and grant such other and further relief(s) as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case., Pending disposal of WP 9849 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 Petitioners, GP FOR COMMERCIAL TAX for the Respondent Nos.1 to 4, 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 seeks 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/- T.SRINIVASA RAO
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Principal Secretary, Revenue, Commercial Taxes Department, State of Andhra Pradesh, Secretariat, Velagapudi, Amaravati, Guntur District.
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.
5. The Principal Commissioner of Central Tax, Visakhapatnam Central GST Commissionerate, HQRS., Anti Evasion Unit, Stationed at Kakinada, Andhra Pradesh (1 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.

KSR

HIGH COURT

**RRR, J
&
TCDS, J**

DATED:22/04/2026

Post on 16.06.2026.

ORDER

WP.No.9849 of 2026

STAY

