

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

TUESDAY, THE 07TH DAY OF JULY, 2026

: PRESENT:

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

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. 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. 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 the earlier orders of the High Court dated 22.04.2026 & 16.06.2026 made herein and upon hearing the arguments of Sri B Krishna Reddy, Advocate for the Petitioners, and of GP for Commercial Tax for the Respondent Nos.1 to 4, and of Sri Y N Vivekananda, Counsel for Respondent No.5, the Court made the following

ORDER:

Learned counsel for the petitioner not available.

List this matter along with W.P.Nos.4511 & 10651 of 2026 on 22.07.2026.

Interim order granted earlier by this Court shall stand extended till the next date of hearing.

//TRUE COPY//

SD/-K.V.RAGHAVULU
ASSISTANT REGISTRAR
SECTION OFFICER

To,

1. One CC to Sri B Krishna Reddy, Advocate [OPUC]
2. One CC to Sri Y N Vievkananda, Central Govt Counsel [OPUC]
3. Two CCs to GP for Commercial Tax, High Court of Andhra Pradesh.
[OUT]
4. Two spare copies

HIGH COURT

**NJS, J
&
TCDS, J**

DATED: 07.07.2026

**LIST THIS MATTER ALONG WITH W.P.NOS.4511 & 10651 OF 2026 ON
22.07.2026.**

ORDER

WP.No.9849 of 2026



INTERIM ORDER EXTENDED