

[3529]

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

WEDNESDAY, THE FIFTEENTH 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: 9838 OF 2026

Between:

M/s. Moksha Sai Rocks, Sy No-204, CR Kandriga, Penumur Mandal,
Chittoor, Andhra Pradesh. - 517001 Rep by its Proprietor, Shri V.
Bhargava, S/o. V. Rajasekhar, Aged 36 Years.

.... Petitioner

AND

1. Union of India, Ministry of Law and Justice Through its Secretary, 4th
Floor, A-Wing, Shastri Bhawan, New Delhi 110001.
2. State of Andhra Pradesh, Rep by its Principal Secretary, Revenue (CT)
Department, Velagapudi, Amaravathi, Guntur District, Andhra
Pradesh.522237
3. The Assistant Commissioner (ST), Chittoor-I Circle, Chittoor Division,
Andhra Pradesh. 517001
4. The Director of Mines and Geology, 5th and 6th Floor, B Block,
Srianjaneya Towers, Ibrahimpatnam, Vijayawada, Krishna District.
521456

.... 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 an appropriate writ, order or direction particularly in
the nature of Writ of MANDAMUS declaring the notification no. 11/2017 - CT

Dt. 28/06/2017 seeking to levy tax under Reverse charge mechanism on the royalty paid to the State Government and the impugned orders dated 30-01-2025, 06/03/2025 and 06-03-2025 in Form GST DRC-07 in RFN Nos, MA370125077973J, MA3703250117070 , MA370325011746Y Respectively by the 3rd respondent seeking to levy Goods and Services Tax for the period 2017-18 , 2018-19 and 2019-20 issued by the 3rd respondent and in levying GST on the royalty paid to the State Government, Mines and Geology and also the levy of GST on the royalty paid in RCM as illegal, arbitrary, contrary to the provisions of the Act, unjust, improper, without Jurisdiction and double jeopardy, violative of articles 14, 19(1)(g), 21 and 265 and also 300A of the Constitution of India.

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 STAY all further proceedings in pursuance of the impugned order in in Form GST DRC-07 issued by the 3rd respondent, Pending disposal of WP 9838 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 M V J K KUMAR Advocate for the Petitioner, Additional Solicitor General of India for respondent no.1, GP FOR COMMERCIAL TAX for respondent nos.2 & 3, GP FOR MINES & GEOLOGY for respondent no.4, the Court made the following.

ORDER

The issue raised in the present Writ Petition is pending before the Hon'ble Division Bench -1.

Accordingly, Registry is directed to place the bundle before the Hon'ble The Chief Justice for appropriate directions.

In the meanwhile, there shall be stay of collection of tax.

//TRUE COPY//

SD/- T. SRINIVASA RAO
ASSISTANT REGISTRAR

SECTION OFFICER

To,

1. The Secretary, Union of India, Ministry of Law and Justice, 4th Floor, A-Wing, Shastri Bhawan, New Delhi 110001.
2. The Principal Secretary, Revenue (CT) Department, State of Andhra Pradesh, Velagapudi, Amaravathi, Guntur District, Andhra Pradesh. 522237
3. The Assistant Commissioner (ST), Chittoor-I Circle, Chittoor Division, Andhra Pradesh. 517001
4. The Director of Mines and Geology, 5th and 6th Floor, B Block, Srianjaneya Towers, Ibrahimpatnam, Vijayawada, Krishna District. 521456(1 to 4 by RPAD)
5. One CC to SRI. M V J K KUMAR Advocate [OPUC]
6. One CC to Additional Solicitor General of India, High Court of Andhra Pradesh. [OPUC]
7. Two CCs to GP FOR COMMERCIAL TAX, High Court of Andhra Pradesh. [OUT]
8. Two CCs to GP FOR MINES & GEOLOGY, High Court of Andhra Pradesh. [OUT]
9. Two spare copies.

KSR

HIGH COURT

RRR, J

&

TCDS, J

DATED:15/04/2026

ORDER

WP.No.9838 of 2026

STAY

