

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

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: 9298 OF 2026



Between:

M/s. Sri Balaji Enterprises, GSTIN 37BGOPD0568D1ZH, D.no 20-149,
Ground Floor, Main Road, Srinivasa Nagar, Simhachalam, Visakhapatnam
- 530027 Rep. by its Proprietor, Dontala Appalaraju

Petitioner

AND

1. The State of Andhra Pradesh, Rep. by its Principal Secretary, Revenue (CT) Department, Secretariat, Velaqapudi.-522238
2. The Deputy Assistant Commissioner (ST), Madhavadhara Circle, Visakhapatnam-II Division.-530003
3. The Assistant Commissioner (ST), Madhavadhara Circle, Visakhapatnam-II Division.-530003

Respondents

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a Writ, Order or Direction more particularly one in the nature of Writ of Certiorari calling for the records relating to the impugned order passed in Form GST DRC-07 bearing Ref. No. ZD370125028822 dated 21.01.2025 by the 2nd respondent for the tax period 2022-23 and to set aside the same as being illegal, arbitrary and contrary to law, and consequently set aside all coercive recovery proceedings initiated pursuant thereto

IA NO: 1 OF 2026

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased staying the operation, execution and all further proceedings pursuant to the impugned order in Form GST DRC-07 bearing Ref. No. ZD3701250288221 dated 21.01.2025, including all coercive recovery steps pending disposal of the above writ petition

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and upon hearing the arguments of Sri GUDAPATI JOHN DEVA SUNDAR Advocate for the Petitioners, GP FOR COMMERCIAL TAX for the Respondent Nos.1 to 3 and the Court made the following.

ORDER

The learned Government Pleader for Commercial Taxes appearing for the respondents seeks time for filing of a counter-affidavit.

Post on 16.06.2026.

There shall be stay of collection of tax and other amounts, pursuant to the impugned order, dated 21.01.2025, subject to the condition of the petitioner depositing 10% of the disputed tax within a period of six (06) weeks.

**SD/- U.SRIDEVI
DEPUTY REGISTRAR
SECTION OFFICER**

//TRUE COPY//

To,

1. The Principal Secretary, State of A.P., Revenue (CT) Department, Secretariat, Velaqapudi.-522238
2. The Deputy Assistant Commissioner (ST), Madhavadhara Circle, Visakhapatnam-II Division.-530003
3. The Assistant Commissioner (ST), Madhavadhara Circle, Visakhapatnam-II Division.-530003

4. One CC to SRI. GUDAPATI JOHN DEVA SUNDAR Advocate [OPUC]
5. Two CCs to GP FOR COMMERCIAL TAX ,High Court Of Andhra Pradesh. [OUT]
6. One spare copy

HIGH COURT

RRR,J

&

TCDS, J

DATED:22/04/2026

LIST THE MATTER ON 16.06.2026

ORDER

WP.No.9298 of 2026

STAY

