IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

(SPECIAL ORIGINAL JURISDICTION)

TUESDAY, THE TWENTY EIGHTH 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: 10682 OF 2026

Between:

M/s. Ganesh Hardware, 276, Sira Road, Agali, Ananthapuramu, Andhra Pradesh, 515311 Represented by its, Proprietor K Mahesh, S/o.Krishnappa, Aged about 38 years, R/o. 4-44, Dokkalapalli, Inagalore, Ananthapur, Andhra Pradesh -515311

Petitioner

AND

1. The Assistant Commissioner of State Tax, 1st Floor, D. No 6-2-203, A2,A3, Sri Nidhi Complex, D.L. Road, Hindupur, Andhra Pradesh - 515 201
2. The Additional Commissioner of State tax, Appellate authority, Tirupati, New Indira Nagar, Besides SGS Arts College Road, Korramenugunta, Tirupati, Andhra Pradesh - 517501
3. State of Andhra Pradesh, Represented by its Principal Secretary, Revenue Department (Commercial Tax) A P Secretariat, Velagapudi - 522 503

Respondents

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court be pleased to issue a writ, order, or direction more particularly one in the nature of a Writ of Mandamus declaring that

a. The impugned SCN bearing DIN 371112428068 dated 18.11.2024 and consequential Order bearing reference No. DIN3728022593474 dated 27.02.2025 passed by Respondent no. 1 along with its summaries in Form DRC-07 under the provisions of CGST/APGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, without authority of law apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same and/or pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case.

b. The impugned order in Form GST APL-02 bearing Ref. No DIN3729092535559 for FY 2017-18 to 2018-19 and DIN3729092529876 for FY 2019-20 to 2021-22 both dated 29.09.2025 passed by the Respondent No. 2 under the provisions of CGST/APGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, without authority of law apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same and/or pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case.

IA NO: 1 OF 2026

Petition under Section 151 CPC is filed praying that in the circumstances stated in the grounds filed in support of the petition, the High Court may be pleased to stay operation of the impugned Order bearing reference No. DIN3728022593474 dated 27.02.2025 passed by Respondent no. 1 along with its summaries in Form DRC-07, Pending disposal of WP 10682 of 2026, on the file of the High Court.

IA NO: 2 OF 2026

Petition under Section 151 CPC is filed praying that in the circumstances stated in the grounds filed in support of the petition, the High Court may be pleased to stay operation of the Form GST APL-02 bearing Ref.No DIN3729092535559 for FY 2017-18 to 2018-19 and DIN3729092529876 for FY 2019-20 to 2021-22 both dated 29.09.2025 passed by the Respondent No. 2, Pending disposal of WP 10682 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 PASUPULETI VENKATA PRASAD, Advocate for the Petitioner, GP FOR COMMERCIAL TAX for the Respondent Nos.1 to 3, the Court made the following

ORDER:

"Learned Government Pleader seeks time to obtain instructions and file counter-affidavit.

Post on 16.06.2026.

In the meanwhile, there shall be stay of collection of amounts raised under the impugned order subject to the petitioner depositing 10% of the disputed penalty within a period of six (6) weeks."

SD/- M.SRINIVAS
ASSISTANT REGISTRAR

//TRUE COPY// **SECTION OFFICER**

To,

1. The Assistant Commissioner of State Tax, 1st Floor, D. No 6-2-203, A2,A3, Sri Nidhi Complex, D.L. Road, Hindupur, Andhra Pradesh - 515 201
2. The Additional Commissioner of State tax, Appellate authority, Tirupati, New Indira Nagar, Besides SGS Arts College Road, Korramenugunta, Tirupati, Andhra Pradesh – 517501 (1&2 BY SPEED POST)
3. The Principal Secretary, Revenue Department (Commercial, State of Andhra Pradesh, Represented by its Principal Secretary, Revenue

Department (Commercial Tax) A P Secretariat, Velagapudi - 522 503, State of Andhra Pradesh(BY SPECIAL MESSENGER)

4. One CC to SRI. PASUPULETI VENKATA PRASAD Advocate [OPUC]
5. Two CCs to GP FOR COMMERCIAL TAX ,High Court Of Andhra Pradesh. [OUT]
6. Two spare copies

KJ

HIGH COURT

RRR,J &
TCDS,J

DATED:28/04/2026

POST ON 16.06.2026

ORDER

WP.No.10682 of 2026

STAY

HIGH COURT OF ANDHRA PRADESH
SPECIAL CELL
14 MAY 2026
★ DESPATCHED ★