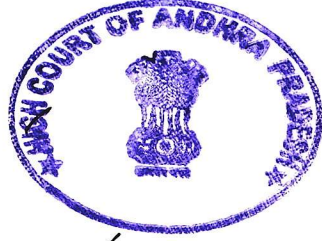


[3529]

**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

&

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 10528 OF 2026

Between:

M/s. Sundara Durga Granites, a partnership firm, PAN.AAXFS2947M,
having its address at 11/7/71, Chinna Mandala Street, Srikakulam - 532
001, represented by its Partner Sri Varudu Devi Prasad

... Petitioner

AND

1. The Deputy Commissioner of Central Tax, Vizianagaram CGST Division, Visakhapatnam CGST Commissionerate, Cantonment Area / Near Dandumaremma Temple, Vizianagaram - 535 003.
2. The Commissioner of Central Tax and Customs (Appeals), Guntur, (Office of the Commissioner (Appeals), Guntur)-522004
3. The Principal Commissioner / Commissioner of Central Tax, Visakhapatnam CGST Commissionerate-530035

... 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, more particularly a Writ of Mandamus. declaring the Show Cause Notice C.No. IV/16/374/2021-Adj/1553 dated 14.10.2021 bearing DIN 20211055YJ000044A3D read with corrigendum dated 21.10.2021, the Order-in-Original No. 30/2023-24-ST- DC dated 30.10.2023 bearing DIN

20231055YJ000071717B, and the Order-in-Appeal No. VIZ-EXCUS-001-APP-012-24-25 dated 25.04.2024. arbitrary, illegal, without jurisdiction and unsustainable in law and consequently setting 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 direct the Respondents not to take any coercive steps for recovery of the service tax, interest and penalties pursuant to Order-in-Original No. 30/2023-24-ST-DC dated 30.10.2023 bearing DIN 20231055YJ000071717B, and confirmed by the Order-in-Appeal No. VIZ-EXCUS-001-APP-012-24-25 dated 25.04.2024, Pending disposal of WP 10528 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 JYOTHI RATNA ANUMOLU Advocate for the Petitioner, Sri Santhi Chandra, Standing Counsel for respondent nos.1 to 3 and 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 proceeding of tax.

//TRUE COPY//

SD/- K.J.RAJA BABU
ASSISTANT REGISTRAR
NS
SECTION OFFICER

To,

1. The Deputy Commissioner of Central Tax, Vizianagaram CGST Division, Visakhapatnam CGST Commissionerate, Cantonment Area / Near Dandumaremma Temple, Vizianagaram - 535 003.
2. The Commissioner of Central Tax and Customs (Appeals), Guntur, (Office of the Commissioner (Appeals), Guntur)-522004
3. The Principal Commissioner / Commissioner of Central Tax, Visakhapatnam CGST Commissionerate-530035 (by RPAD) ✓
4. One CC to SRI. JYOTHI RATNA ANUMOLU Advocate [OPUC] ✓
5. One CC to Sri Santhi Chandra, Standing Counsel [OPUC] ✓
6. **Two spare copies.**

KSR

HIGH COURT

RRR, J

&

TCDS, J

DATED:22/04/2026

ORDER

WP.No.10528 of 2026

DIRECTION

