

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

**WEDNESDAY, THE SIXTH DAY OF MAY
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: 11843 OF 2026

Between:

M/s Rasun Exports Pvt Ltd, Represented by its Director Mr. Nagavarapu Satyanarayana, Sy.No.61/1P, 64/1, 64/1P, 63/1P RL Puram, Prakasam District, Andhra Pradesh, Pin: 523226.

Petitioner

AND

1. The Additional Commissioner of Central Tax, Office of The Commissioner Of Central Tax, G.S.T. Bhawan, Kannavari Thota, Guntur,-522004 Andhra Pradesh - 522004
2. The Joint Commissioner of central tax, Nellore Audit Circle, Nellore, Andhra Pradesh – 522001
3. The Union of India, Represented by its Secretary, Finance Department, Ministry of Finance, North Block, New Delhi, 110001

Respondents

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the grounds filed therewith, the High Court may be pleased be pleased to issue a Writ, Order or direction particularly one in the nature 'WRIT OF MANDAMUS'.

i. To set aside the Composite impugned order issued in Form DRC-07 vide Reference No. Order-in-Original No. GUN-GST-000-ADC-94/2025-26-GST dated 29.12.2025 (Annexure P-1), passed by the 1st Respondent for the Financial Year from 2018-19 to 2022-23 tax an amount of Rs. 3,97,08,088/-, interest an amount of Rs. 11,34,408/- under section 50 and penalty of Rs. 3,97,25,334/- under Section 74 of the APGST/CGST Act, 2017, as being illegal, arbitrary, and unsustainable in law.

ii. Issue a Writ, Order, or Direction, declaring the invocation of the extended period of limitation and the imposition of 100% penalty under Section 74 as illegal and unsustainable.

IA NO: 1 OF 2026

Petition under Section 151 CPC praying that in the circumstances stated in the grounds filed in support of the petition, the High Court may be pleased to order stay of recovery of demand pursuant to the Impugned Order bearing Order-in-Original No. GUN-GST-000-ADC-94/2025-26-GST dated 29.12.2025 issued by Respondent No. 1, Pending disposal of WP No.11843 of 2026, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the grounds filed in support thereof and upon hearing the arguments of Sri K.Raghavender Reddy, Advocate for the Petitioner, and of M/s Santhi Chandra, Advocate for the Respondent Nos. 1 & 2, the Court made the following.

ORDER

The issue raised in the present writ petition is pending before the Court.

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 recovery of demand, pursuant to the impugned order, dated 29.12.2025.

//TRUE COPY//

SD/- M.VENKATESWARA RAO
ASSISTANT REGISTRAR
SECTION OFFICER

To,

1. The Additional Commissioner of Central Tax, Office of The Commissioner Of Central Tax, G.S.T. Bhawan, Kannavari Thota, Guntur,-522004 Andhra Pradesh - 522004
2. The Joint Commissioner of central tax, Nellore Audit Circle, Nellore, Andhra Pradesh - 522001 (1 & 2 by RPAD)
3. One CC to Sri K.Raghavender Reddy, Advocate [OPUC]
4. One CC to M/s. Santhi Chandra, Advocate [OPUC]
5. One CC to Section Officer, Writ DB Section, High Court of AP
6. One spare copy

HIGH COURT

RRR, J

&

TCDS, J

DATED: 06/05/2026

ORDER

WP.No.11843 of 2026

INTERIM STAY

