[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

AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 10675 OF 2026

Between:

1. Akshaya Irrigation Products Private Limited, SY.NO.905/2, Putlampalli, D.No.8/10. Industrial Development Area, Kadapa, YSR, Andhra Pradesh, 516 001 Represented by its Director, Jaweri Kapisha Rajesh Singh, S/o JK Narsimha Singh Aged about 56 years, Flat no 310 D wing, Vijaya hills Red Hills Lakdikapool, Hyderabad- 500004
2. Jaweri Kapisha Rajesh Singh, S/o. JK Narsimha Singh Aged about 56 years, R/o Flat no 310 D wing, Vijaya hills Red Hills Lakdikapool, Hyderabad- 500004
3. Sri Viswanath Singh Jawahari Kashyapa, S/o. J.K. Narsimha Singh, R/o D.No.11/687, 1st Floor, Habibulla Street, Kadapa, Andhra Pradesh - 516001 .

Petitioners

AND

1. The Assistant Commissioner of State Tax, Kadapa-1 Circle, Andhra Pradesh, D. No. 1 /499, 1st Floor, Opp. YSR Guest House, Smith Road, Near Zilla Parishad, Kadapa, YSR Kadapa, Andhra Pradesh-516001
2. 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 may be pleased to issue a writ, order, or direction more particularly one in the nature of a Writ of Mandamus

a. declaring that a. Impugned Assessment Order passed in Form GST ASMT-13 bearing Reference No. AD3708230102477 dated 23.08.2023 along with summary bearing Reference No. ZD3708230193675 dated 29.08.2023 passed by the Respondent No. 1 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. Notice for attachment of immovable DRC-16 dated 12.02.2026 and consequential auction notice in Form GST DRC-17 dated 25.03.2026 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.

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 suspend the notice for attachment of immovable DRC-16 dated 12.02.2026, Pending disposal of WP 10675 of 2026, on the file of the High Court.

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 Assessment Order passed in Form GST ASMT-13 bearing Reference No.

AD3708230102477 dated 23.08.2023 along with summary bearing Reference No. ZD3708230193675 dated 29.08.2023 passed by the Respondent No. 1, Pending disposal of WP 10675 of 2026, on the file of the High Court.

IA NO: 3 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 suspend the consequential auction notice in Form GST DRC-17 dated 25.03.2026, Pending disposal of WP 10675 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 Petitioners, GP FOR COMMERCIAL TAX for the Respondent Nos.1&2, the Court made the following

ORDER:

Learned counsel appearing for respondents seeks time to obtain instructions.

Post on 28.04.2026 in the motion list.

The auction proposed to be held on 24.04.2026 shall remain stayed for a period of two (02) weeks.

Sd/-U.SRIDEVI
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner of State Tax, Kadapa-1 Circle, Andhra Pradesh, D. No. 1 /499, 1st Floor, Opp. YSR Guest House, Smith Road,

Near Zilla Parishad, Kadapa, YSR Kadapa, Andhra Pradesh-516001 (by SPEED POST)

2. The Principal Secretary, Revenue Department (Commercial Tax), A P Secretariat, Velagapudi - 522 503, State of Andhra Pradesh (BY SPECIAL MESSENGER)
3. One CC to SRI. PASUPULETI VENKATA PRASAD Advocate [OPUC]
4. Two CCs to GP FOR COMMERCIAL TAX, High Court of Andhra Pradesh. [OUT]
5. One spare copy

Kj

HIGH COURT

RRR,J &
TCDS,J

DATED:22/04/2026

POST ON 28.04.2026 IN THE MOTION LIST

ORDER

WP.No.10675 of 2026

STAY

HIGH COURT OF ANDHRA PRADESH
SPECIAL CELL
24 APR 2026
★ DESPATCHED ★