

**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: 12073 OF 2026

Between:

M/s. Murali Krishna Stone Crusher, D.No. 5-46, Thotavari Veedhi,
Jaggampeta Village, Jaggampeta Mandal, Represented by its Managing
Partner, Thota Chandravathi, W/o. Veera Narasimha Rao.

Petitioner

AND

1. The Union of India, Represented by its Secretary Ministry of Finance, North Block, New Delhi - 110 001
2. The State of Andhra Pradesh, Rep by its Principal Secretary Revenue (CT) Dept., Velagapudi, Amaravati
3. The State of Andhra Pradesh, Rep by its Principal Secretary Mines and Geology Department, Velagapudi, Amaravati
4. The Assistant Commissioner (ST), Peddapuram Circle, Kakinada Division, 19-1-395/2A, Sudha Colony, Peddapuram-533437.

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 one in the

nature of writ of Mandamus declaring the action of 4th Respondent in passing the impugned Assessment Order in FORM GST DRC - 07 vide DIN. 3730122588172 Dt. 30.12.2025 and demanding payment of Rs. 3,27,060/- towards GST payable on the Royalty/ Seignorage Fee and contributions made to District Mineral Fund and National Mineral Exploration Trust as illegal, arbitrary, violative of the provisions of GST Act and consequently set 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 stay all further proceedings, including recovery of Rs. 3,27,060/- pursuant to the Assessment Order in FORM GST DRC - 07 vide DIN. 3730122588172, Dt. 30.12.2025 passed by the 4th Respondent and all consequential recovery proceedings, Pending disposal of WP 12073 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 SINGAM SRINIVASA RAO, Advocate for the Petitioner, The Additional Solicitor General of India for the Respondent No.1; GP for Commercial Tax for the Respondent Nos.2 & 4; GP FOR Mines & Geology for the Respondent No.3, 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 all further proceedings, pursuant to the assessment order, dated 30.12.2025.

//TRUE COPY//

SD/- M.VENKATESWARA RAO
ASSISTANT REGISTRAR

SECTION OFFICER

To,

1. The Secretary, Ministry of Finance, The Union of India, North Block, New Delhi - 110 001
2. The Principal Secretary Revenue (CT) Dept., The State of Andhra Pradesh, Velagapudi, Amaravati. [By Special Messenger]
3. The Principal Secretary Mines and Geology Department, The State of Andhra Pradesh, Velagapudi, Amaravati. [By Special Messenger]
4. The Assistant Commissioner (ST), Peddapuram Circle, Kakinada Division, 19-1-395/2A, Sudha Colony, Peddapuram-533437. (1 & 4 by RPAD)
5. One CC to SRI. SINGAM SRINIVASA RAO Advocate [OPUC]
6. One CC to The Additional Solicitor General of India, High Court of A.P. [OPUC]
7. Two CCs to GP for Commercial Tax, High Court of A.P., Amaravati [OUT].
8. Two CCs to GP FOR Mines & Geology, High Court of A.P., Amaravati [OUT].
9. **Two spare copies**

HIGH COURT

RRR,J

&

TCDS,J

DATED:06/05/2026

ORDER

WP.No.12073 of 2026

STAY

