

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: 10752 OF 2026



Between:

Pi Data Centers Pvt Ltd, Regd. Office at Survey No. 49/P, Plot 12, IT
Layout, Autonagar, Mangalagiri, Guntur, Andhra Pradesh - 522503 Rep by
its Authorized Signatory Veeranki Venkata Naga Ramprasad

Petitioner

AND

1. The State of Andhra Pradesh, Rep by its Principal Secretary,
Commercial Taxes Department, Secretariat, Velagapudi, Guntur
District, Andhra Pradesh 522237
2. Assistant Commissioner (State Tax), Office of the Assistant
Commissioner (ST) Guntur I, Andhra Pradesh.

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 a Writ, Order of Direction, more particularly in the nature
of a Writ of Mandamus

A. Declaring the Order dated 28.03.2026 passed by the 2nd
Respondent under Section 74 of the GST Act as illegal, arbitrary, without
jurisdiction and in violation of the provisions of the APGST Act and the CGST
Act and consequently set aside the same

B.To declare that the Order dated 25.04.2024 passed by the 2nd
Respondent under Section 73 of the GST Acts dropping the proceedings for

FY 2019-20 constitutes a final and binding adjudication and operates as a bar to all fresh proceedings under Section 74 for the same period and the same subject matter;

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 the operation and implementation of the Order dated 28.03.2026 passed under Section 74 of the GST Acts by the 2nd Respondent in respect of the Petitioner for FY 2019-20 and restrain the Respondents, their officers, agents, representatives, and subordinates, from taking any coercive steps or initiating any recovery proceedings pursuant to or arising out of the impugned Order dated 28.03.2026, Pending disposal of WP 10752 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 S VIVEK CHANDRA SEKHAR Advocate for the Petitioner, GP FOR COMMERCIAL TAX for Respondent Nos.1 and 2 and the Court made the following.

ORDER

The learned Government Pleader for Commercial Taxes seeks time to obtain instructions and to file a counter affidavit.

Post on 16.06.2026.

Prima facie, the impugned order, dated 28.03.2026 did not appear to have been passed in relation to the earlier order, dated 25.04.2024 which dropped further proceedings for the very same assessment period.

Accordingly, there shall be stay of recovery of taxes, pursuant to the impugned order, dated 28.03.2026, pending further orders.

Sd/-Y.Srinivas,

ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Principal Secretary, State of Andhra Pradesh, Commercial Taxes Department, Secretariat, Velagapudi, Guntur District, Andhra Pradesh 522237 (by **Special Messenger**)
2. Assistant Commissioner (State Tax), Office of the Assistant Commissioner (ST) Guntur I, Andhra Pradesh. (by **RPAD**)
3. One CC to SRI. VIVEK CHANDRA SEKHAR S Advocate [OPUC]
4. Two CCs to GP FOR COMMERCIAL TAX, High Court of Andhra Pradesh. [OUT]
5. Two spare copies

HIGH COURT

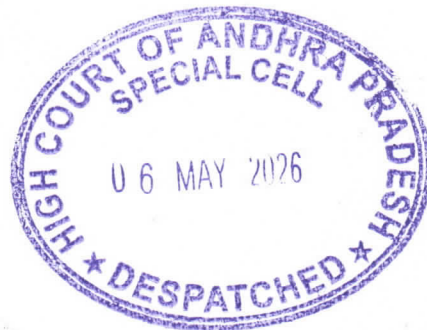
RRR,J &
TCDS,J

DATED:22/04/2026

POST ON 16.06.2026.

ORDER

WP.No.10752 of 2026



STAY