

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

**TUESDAY, THE TWENTY EIGHTH 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: 11431 OF 2026**



Between:

M/s Kotha Kishore Kumar Reddy, D. No.10/280-57, Sai Rajeswari Colony,
Proddatur, YSR Kadapa District, Andhra Pradesh - 516360, Rep. by its
Proprietor Kotha Kishore Kumar Reddy.

Petitioner

AND

1. The Deputy Assistant Commissioner (ST-II), O/o The Assistant Commissioner (ST), Proddatur-II Circle, D.No.24/586, Rameswaram Road, Vasanthapeta, Proddatur, YSR Kadapa District, Andhra Pradesh - 516164,
2. The Union of India, Rep. by the Secretary (Finance), Ministry of Finance, North Block, New Delhi- 110 001
3. The State of Andhra Pradesh, Rep. by the Principal Secretary to the Government, Revenue (CT) Department, Andhra Pradesh Secretariat, Velagapudi, Guntur District, Andhra Pradesh- 522503.
4. The State of Andhra Pradesh, Rep. by the Secretary to the Government, Department of Mines & Geology, Andhra Pradesh Secretariat, Velagapudi, Guntur District, Andhra Pradesh-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 an appropriate Writ, Order or Direction, more particularly in the nature of MANDAMUS declaring that the impugned Show Cause Notice in Form GST DRC-01, vide DIN: DIN 3731032665752, dated 31-03-2026, issued by the First Respondent, under S. 74 of the GST Acts, 2017, for the F.Y. 2024-25, proposing to impose Tax under Reverse Charge Mechanism, on the Royalty Amount paid by the Petitioner to the Government on the Minerals mined by the Petitioner pursuant to the Mining/Quarrying Lease granted by it, and which was issued u/S. 74 even though the ingredients for the same are not attracted, as without jurisdiction, contrary to law and illegal and consequently set aside the same by declaring that the Petitioner is not liable to pay GST on the 'Royalty' etc., paid by it to the Government

IA NO: 1 OF 2026

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, pending disposal of the writ petition, the High Court may be pleased to grant stay of all further proceedings, pursuant to the impugned Show Cause Notice in Form GST DRC-01, vide DIN: DIN3731032665752, dated 31-03-2026, issued by the First Respondent, under S. 74 of the GST Acts, 2017, for the F.Y. 2024-25.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and upon hearing the arguments of Sri G Narendra Chetty, Advocate for the Petitioner, and of GP for Commercial Tax for the Respondent Nos. 1 and 3, and of GP for Mines & Geology for Respondent No.4, 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 collection of tax, pursuant to the show-cause notice, dated 31.03.2026.

//TRUE COPY//

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SD/- Y.SRINIVASU
ASSISTANT REGISTRAR
NS
SECTION OFFICER

To,

1. The Deputy Assistant Commissioner (ST-II), O/o The Assistant Commissioner (ST), Proddatur-II Circle, D. No 24/586, Rameswaram Road, Vasanthapeta, Proddutur, YSR Kadapa District, Andhra Pradesh - 516164
2. The Secretary (Finance), Union of India, Ministry of Finance, North Block, New Delhi- 110 001.
3. The Principal Secretary to the Government, State of Andhra Pradesh, Revenue (CT) Department, Andhra Pradesh Secretariat, Velagapudi, Guntur District, Andhra Pradesh- 522503.
4. The Secretary to the Government, State of Andhra Pradesh, Department of Mines & Geology, Andhra Pradesh Secretariat, Velagapudi, Guntur District, Andhra Pradesh-522 503. (1 to 4 by RPAD)
5. One CC to Sri G Narendra Chetty, Advocate [OPUC]
6. Two CCs to GP for Commercial Tax, High Court of AP [OUT]
7. Two CCs to GP for Mines & Geology, High Court of AP [OUT]
8. One spare copy

HIGH COURT

RRR, J

&

TCDS, J

DATED: 28/04/2026

ORDER

WP.No.11431 of 2026

INTERIM STAY

