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

TUESDAY, THE TWENTY THIRD DAY OF JUNE,
TWO THOUSAND AND TWENTY SIX

: PRESENT:
THE HONOURABLE Smt. LISA GILL, THE CHIEF JUSTICE
AND
THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

WRIT PETITION NOs: 11431 OF 2026 ALONG WITH
W.P.Nos.11485, 11755, 11787, 11843, 12073,
12133 & 13447 OF 2026

<u>WRIT PETITION NO: 11431 OF 2026</u>

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, Proddutur, 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 of CPC., is filed 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 the earlier order of the High Court dated: 28.04.2026 made herein 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;

W.P.No.11485 OF 2026:

Between:

M/s. Gottipati Shanmukha Naga Srinivas, Door No. 11-29, Kothuru Village, Anakapalle Bypass Road, Anakapalli District, Andhra Pradesh - 531031. Represented by its Proprietor, Sri. G.S.N. Srinivas.

Petitioner

AND

1. The Assistant Commissioner (ST), Anakapalle Circle, Visakhapatnam-II Division, Anakapalle-531001, Anakapalle District.
2. The Chief Commissioner of State Tax, Government of Andhra Pradesh, Vijaya Elite, Kunchanapalli-522501, Guntur, Andhra Pradesh.
3. The State of Andhra Pradesh, Through its Principal Secretary, Department of Finance, Government of Andhra Pradesh, Secretariat, Velagapudi-522337, Amaravati, Andhra Pradesh.
4. Union of India, Through its Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi - 110001.
5. The Central Board of Indirect Taxes and Customs (CBIC), Through its Chairman, Ministry of Finance, Department of Revenue, North Block, New Delhi -110001.

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:

a) Issue a Writ of Mandamus or any other appropriate writ, order, or direction, declaring the impugned order passed by the 1st Respondent vide No.GSTIN/VAT:VSP/0178/9506, 37BGBPG9250N2Z0, dated 12.02.2025 **(Ex.P1),** (without DIN and covered by the CCT's Circular No.2 dated

01.08.2022 and the same is not withdrawn and therefore holds good the field), as arbitrary, contrary to the provisions of the Act, and quash the same as being illegal, and without jurisdiction;

b) Issue a Writ of Mandamus or any other appropriate writ, order, or direction, declaring that the Petitioner is not liable to pay GST on the royalty paid to the State Government for mining rights and directing the Respondents not to take any coercive action against the Petitioner for the recovery of the amount demanded in the impugned order.

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, the High Court may be pleased to grant an interim stay of all further proceedings, including recovery proceedings, pursuant to the impugned order vide No. GSTIN/VAT :VSP/0178/9506, 37BGBPG9250N2Z0, dated 12.02.2025 (Ex.P1) passed by the 1st Respondent, as the petitioner is apprehending the initiation of coercive steps by the 1st Respondent, Pending disposal of WP No.11485 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 the earlier order of the High Court dated: 28.04.2026 made herein and upon hearing the arguments of Sri C SANJEEVA RAO, Advocate for the Petitioner and of GP FOR COMMERCIAL TAX for Respondent Nos. 1 & 2 and of GP FOR FINANCE for Respondent No.3;

W.P.No.11755 OF 2026:

Between:

Anand Granite Exports Private Limited, Represented by its Director, Shri. Sridhar Anand S/o. Sri. P. Anand, aged about 46 years 58-12-2, Ground Floor, Ananda Nilayam Municipal High School Road, Santhapet, OngolePrakasam District, Andhra Pradesh, 523001

Petitioner

AND

1. Deputy Commissioner of State Taxes, Nellore Division 37-1-401,2nd Floor, Vijaya Complex, Dharavani Thota, Ongole, Prakasam District, Andhra Pradesh - 523002
2. The Assistant Commissioner (State Tax), Ongole -1 Circle, Nellore Division 37-1-401,2nd Floor, Vijaya Complex, Dharavani Thota, Ongole, Prakasam District, Andhra Pradesh - 523002
3. State of Andhra Pradesh, Represented by its Principal Secretary, Revenue Department Commercial Tax, A P Secretariat Velegapudi, Amaravati- 522 503
4. Union of India, Through the Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi-110 001.
5. The Director of Mines and Geology, 5th and 6th Floor, B Block, Srianjaneya Towers, Ibrahimpatnam, Vijayawada, Krishna District

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, or direction, more particularly one in the nature of a Writ of Mandamus declaring;

a. That Entry No. 17(viii) (SAC - 9973) of Notification No. 11/2017 - Central Tax (Rate) dated 28.06.2017 and corresponding Entry No. 17(viii) (SAC - 9973) in the State tax Notification in GO Ms No. 259 dated 29.06.2017 to the extent it seeks to levy of GST on Mining Royalty and other components, is without the authority of law and is ultra-vires to Entry 50 of List II in Seventh Schedule read with Article 246 of the Constitution of India apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently strike down the same;

b. That the impugned Order of Assessment passed by Respondent No. 1 bearing No. DIN3726032655699 dated 26.03.2026 for the period April 2025 to July 2025 in Exhibit P3, and

c. the summary of order in Form DRC-07 passed by the Respondent No. 1 bearing Reference No. ZD370326034434H dated 26.03.2026 for the period April 2025 to July 2025 in Exhibit P4.

are void, arbitrary, illegal, without jurisdiction, without authority of law apart from being violative of Articles 14, l9(1)(g) and 265 of the Constitution of India and to consequently set aside the same.

IA NO: 1 OF 2026

Petition under Section 151 of 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 of the impugned Order of Assessment passed by the Respondent No.1 bearing No. DIN3726032655699 dated 26.03.2026 in Exhibit P3, as well as the summary of order in Form DRC-07 passed by the Respondent No.1 bearing Reference No. ZD370326034434H dated 26.03.2026 in Exhibit P4 for the period April 2025 to July 2025;

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the earlier order of the High Court dated: 29.04.2026 made herein and upon hearing the arguments of SRICHARAN TELAPROLU, Advocate for the Petitioner and of GP FOR COMMERCIAL TAX, for the Respondent Nos.1 to 3 and of GP FOR REVENUE, for Respondent No. 4 and of GP FOR MINES AND GEOLOGY;

W.P.No.11787 OF 2026:

Between:

Anand Granite Exports Private Limited, Represented by its Director, Shri. Sridhar Anand, S/o. Sri. P. Anand, aged about 46 years 58-12-2, Ground Floor, Ananda Nilayam Municipal High School Road, Santhapet, Ongole, Prakasam District, Andhra Pradesh, 523001

Petitioner

AND

1. The Deputy Commissioner Of State Taxes, Nellore Division 37-1-401, 2ndFloor, Vijaya Complex, Dharavani Thota, Ongole, Prakasam District, Andhra Pradesh - 523002
2. The Assistant Commissioner (State Tax), Ongole -1 Circle, Nellore Division 37-1-401,2nd Floor, Vijaya Complex, Dharavani Thota, Ongole, Prakasam District, Andhra Pradesh - 523002
3. State of Andhra Pradesh, Represented by its Principal Secretary, Revenue Department Commercial Tax, A P Secretariat Velegapudi, Amaravati- 522 503
4. Union of India, Through the Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi-110 001.
5. The Director of Mines and Geology, 5thand 6th Floors, B Block, Srianjaneya Towers Ibrahimpatnam, Vijayawada, Krishna District.

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, or direction, more particularly one in the nature of a Writ of Mandamus declaring a. That Entry No. 17(viii) (SAC - 9973) of Notification No. 11/2017 - Central Tax (Rate) dated 28.06.2017 and corresponding Entry No. 17(viii) (SAC - 9973) in the State tax Notification in GO Ms No. 259 dated 29.06.2017 to the extent it seeks to levy of GST on Mining Royalty and other components, is without the authority of law and is ultra-vires to Entry 50 of List II in Seventh Schedule read with Article 246 of the Constitution of India apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently strike down 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. That the impugned Order of Assessment passed by Respondent No. 1 bearing No. DIN3726032621438 dated 26.03.2026 for the period April 2024 to March 2025 in Exhibit P3, and c. the summary of order in Form DRC-07 passed by the Respondent No. 1 bearing Reference No. ZD370326034420Q dated 26.03.2026 for the period April 2024 to March 2025 in Exhibit P4. s are 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: 1 OF 2026

Petition under Section 151 of 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 of the impugned Order of Assessment passed by the Respondent No.1 bearing No.DIN3726032621438, dated.26.03.2026 in Exhibit P3 as well as the summary of order in Form DRC-07 passed by the Respondent No.1 bearing Reference No.ZD370326034420Q, dated. 26.03.2026 in Exhibit P4 for the period of April 2024 to March 2025;

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the earlier order of the High Court dated: 06.05.2026 made herein and upon hearing the arguments of Sri. SRICHARAN TELAPROLU, Advocate for the Petitioner and of GP FOR COMMERCIAL TAX Respondent Nos.1 to 3 and of ADDITIONAL SOLICITOR GENERAL OF INDIA, for Respondent No.4 and of GP FOR MINES AND GEOLOGY, for Respondent No.5;

W.P.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 of 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 order stay of recovery of demand pursuant to the Impugned Order bearing Order-in-Original No.GUN-GST-OOO-ADC-94/2025-26-GST dated 29.12.2025 issued by Respondent No. 1;

The petition coming on for hearing, upon perusing the Petition and the grounds filed in support thereof and the earlier order of the High Court dated: 06.05.2026 made herein and upon hearing the arguments of Sri K.RAGHAVENDER REDDY, Advocate for the Petitioner and of Ms. SANTHI CHANDRA, Advocate for the Respondent Nos. 1 & 2;

W.P.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/ Seinorage 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 the earlier order of the High Court dated: 06.05.2026 made herein and upon hearing the arguments of Sri SINGAM SRINIVASA RAO, Advocate for the Petitioner and of The ADDITIONAL SOLICITOR GENERAL OF INDIA, for the Respondent No.1 and of GP FOR COMMERCIAL TAX, for the Respondent Nos.2 & 4 and of GP FOR MINES & GEOLOGY, for the Respondent No.3;

W.P.No.12133 OF 2026:

Between:

M/s. A.Suryanarayana Granites, Having its registered office at Mutcherla Village, Gajapathinagaram Mandal, Vizianagaram District, Andhra Pradesh - 535270 Represented by its Partner, Smt. Aruna Deepati, GSTIN 37ABHFA3055D1ZR.

Petitioner

AND

1. The State of Andhra Pradesh, Rep. by its Principal Secretary, Finance (Commercial Taxes) Department Secretariat, Velagapudi, Amaravati, Andhra Pradesh - 522503.
2. The Commissioner of State Tax, Andhra Pradesh Goods and Services Tax Department D. No. 5-56, 3rd Floor, Sri Rama Krishna Towers, Beside Anjaneya Jewellers, Pandit Nehru Bus Station Road, Vijayawada - 520013.
3. The Deputy Commissioner (State Tax), Special Circle, Vizianagaram District, Andhra Pradesh Goods and Services Tax Department.535003

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 may be pleased to issue an appropriate Writ, Order or Direction, more particularly one in the nature of a Writ of Mandamus, declaring the Show Cause Notice issued in Form GST DRC-01 bearing DIN: 3730092531305, Rc.No.159/2022/B7 dated 29.09.2025, the adjudication order dated 18.12.2025 bearing DIN: 3719122599691, R.C.No.182/2022/A7 passed under Section 73(9) of the Andhra Pradesh Goods and Services Tax Act, 2017, and the consequential demand raised in Form GST DRC-07 bearing Reference No.ZD3712250251200 dated 19.12.2025, confirming a total demand of 63,08,032/- for the Financial Year 2021-22, as arbitrary, illegal, without authority of law and unsustainable in law and consequently set aside the same, insofar as they seek to levy Goods and Services Tax on statutory mining-related imposts namely District Mineral Foundation (DMF) contribution, MERIT/NMET contribution and the amount described as consideration amount which do not constitute consideration for any supply of goods or services under the CGST/APGST Acts.

IA NO: 1 OF 2026

Petition under Section 151 of 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 direct the Respondents not to initiate or continue any coercive proceedings, including recovery, attachment, adjustment or appropriation of any amount, pursuant to the Show Cause Notice in Form GST DRC-01 bearing DIN:3730092531305, Rc.No.159/2022/B7 dated 29.09.2025, the adjudication order dated 18.12.2025 bearing DIN : 3719122599691, R.C.No.182/2022/A7 passed under Section 73(9) of the Andhra Pradesh Goods and Services Tax Act, 2017, and the consequential demand raised in Form GST DRC-07 bearing Reference No.ZD3712250251200 dated 19.12.2025;

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the earlier order of the High Court dated: 29.04.2026 and upon hearing the arguments of Ms. JYOTHI RATNA ANUMOLU, Advocate for the Petitioner and of GP FOR COMMERCIAL TAX for the Respondents;

W.P.No.13447 OF 2026:

Between:

M/s. Surya Granites, SY No 70/3, Kanamanapalli Village and Post, Gudupalli Mandal, Chittoor, Andhra Pradesh -517426, Represented by its proprietor R.Surya Prakash son of T.N.Ramaiah, aged about 70 years, D.No.14-187, Vajravelu Chetty Street, Kuppam, Chittoor, Andhra Pradesh-517425.

Petitioner

AND

1. Union of India, Ministry of Law and Justice Through its Secretary, 4th Floor, A-Wing, Shastri Bhawan, New Delhi -110001.
2. The State of Andhra Pradesh, Rep by its Principal Secretary, Revenue (CT) Department, Velagapudi, Amaravathi, Guntur District, Andhra Pradesh- 522237
3. The Assistant Commissioner (ST), Palamaner Circle, Chittor Division, Andhra Pradesh-517408
4. The Director of Mites and Geology, 5th & 6th Floor, 'B' Block, Srianjaneya Towers, Ibrahimpatnam, Vijayawada, Krishna District. -521456
5. The Bank Manager, Karur Vysya Bank, D.No.14-113/11 AND 14-105/1, Vaj ravel Chetty Street, Kuppam Chittoor -517425.

6. The Sub Registrar Officer, Sub-Registrar Office, Kuppam, Chittoor District -517425

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 particularly in the nature of Writ of MANDAMUS declaring the impugned order in Form GST DRC-07 in Order No 37BFDPS8359M1 ZJ/008/RCM dated 30.01.2025 issued by the 3rd respondent passed in a composite manner for the multiple assessment years and in levying GST on the royalty paid to the State Government, Mines and Geology and also the levy of GST on the royalty paid in ROM and claimed as input tax credit saying that which - would be claimed on the net quantity alone when the act says otherwise as also the demand for payment of the input tax credit claimed on the net quantity and the tax determined for the difference between Form 2A and 3B as illegal, arbitrary, contrary to the provisions of the Act, unjust, improper, without jurisdiction and double jeopardy, violative of articles 14, 19(1)(g), 21 and 265 and also 300A of the Constitution of India;

<u>IA NO: 3 OF 2026</u>

Petition under Section 151 of 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 suspend the proceedings issued vide Ref.No.SA1/GST Arrears/37BFDPS8359M1ZJ/2026, Dated: 04.03.2026 along with Form GST DRC-16 to the 6th Respondent Bank, Pending disposal of WP 13447 of 2026, on the file of the High Court.

<u>IA NO: 2 OF 2026</u>

Petition under Section 151 of 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 suspend the garnishee notice dated 12.02.2026 issued in GST DRC-13 to the 5th Respondent Bank, Pending disposal of WP 13447 of 2026, on the file of the High Court.

IA NO: 1 OF 2026

Petition under Section 151 of 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 in pursuance of the impugned order in FORM DRC-07 in Order No: 37BFDPS8359M1ZJ/008/RCM dated 30.01.2025 issued by the 3rd respondent;

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the earlier order of the High Court dated: 06.05.2026 made herein and upon hearing the arguments of Sri RAYALCHERUVU ABISHEK REDDY, Advocate for the Petitioner and of GP FOR REVENUE for the Respondent Nos.2 & 3 and of The ADDITIONAL SOLICITOR GENERAL OF INDIA, for the Respondent Nos.1 and of GP FOR MINES & GEOLOGY, for the Respondent No.4 and of GP FOR REGISTRATION & STAMPS, for the Respondent No.4;

The Court made the following COMMON ORDER:

List on 13.07.2026 along with W.P.No.25198 of 2024.

Interim orders granted earlier shall continue to operate till the next date of hearing.

Photo copy of this order be placed on the files of aforementioned connected cases.

SD/-K.V.RAGHAVULU
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to Sri G NARENDRA CHETTY, Advocate [OPUC]
2. One CC to Sri. C. SANJEEVA RAO, Advocate [OPUC]
3. One CC to Sri. SRICHARAN TELAPROLU, Advocate [OPUC]
4. One CC to Sri. K. RAGHAVENDER REDDY, Advocate [OPUC]
5. One CC to Ms. SANTHI CHANDRA, Advocate [OPUC]
6. One CC to Sri. SINGAM SRINIVASA RAO, Advocate [OPUC]
7. One CC to Ms. JYOTHI RATNA ANUMOLU, Advocate [OPUC]
8. One CC to Sri. RAYALACHERUVU ABISHEK REDDY, Advocate [OPUC]
9. One CC to ADDITIONAL SOLICITOR GENERAL OF INDIA, High Court of Andhra Pradesh. [OPUC]
10. Two CCs to GP FOR COMMERCIAL TAX, High Court of A.P. [OUT]
11. Two CCs to GP FOR MINES & GEOLOGY, High Court of A.P. [OUT]
12. Two CCs to GP FOR FINANCE, High Court of A.P. [OUT]
13. Two CCs to GP FOR REVENUE, High Court of A.P. [OUT]
14. Two CCs to GP FOR REGISTRATION & STAMPS, High Court of A.P. [OUT]
15. One spare copy

JSS

HIGH COURT

HC, J
&
NJS, J

DATED: 23.06.2026.

LIST ON 13.07.2026 ALONG WITH W.P.NO.25198 OF 2024.

ORDER

WRIT PETITION NOs: 11431 OF 2026 ALONG WITH
W.P.Nos.11485, 11755, 11787, 11843, 12073,
12133 & 13447 OF 2026

INTERIM ORDER EXTENDED.