IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

(SPECIAL ORIGINAL JURISDICTION)

WEDNESDAY, THE TWENTY NINETH 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: 11991 OF 2026

Between:

Mopidevi Aruna, W/O Mopidevi Venkata Ramanarao, D.no.8-122, Nizampatnam, Nizampatnam post, Guntur district-522314.

Petitioner

AND

1. The Assistant Commissioner(CT), Chinawaltair circle, Vishakapatnarrm-1 Division, Vishakapatnam-.530003.
2. The State of Andhra Pradesh, Rep. by the Secretary to the Government, Revenue (CT) Department, A.P. Secretariat Buildings, Velagapudi, Guntur District, Andhra Pradesh. 522238

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 declaring the impugned order in Form GST DRC-07 dated 18.01.2025 and served on 01 .04.2026 passed by the 1st Respondent for the tax periods 2017-18 to 2020-21, and quash the same as being illegal, arbitrary, without jurisdiction and violative of Articles 14, 19(1)(g) and 265 of the Constitutionof India, and consequently declare that the levy of GST on the entire rental receipts without granting the benefit of threshold exemption under Section 22 of the CGST/APGST Act, 2017, as well as the invocation of Section 74 in the absence of fraud, wilful misstatement or suppression of facts, are unsustainable in law, and further direct the Respondent to re-compute the tax liability, if any, strictly in accordance with law after granting the benefit of threshold exemption;

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 stay the operation of the impugned order in Form GST DRC-07 dated 18.01.2025 passed by the 1st Respondent for the tax periods 2017-18 to 2020-21, and consequently stay all further proceedings pursuant thereto, Pending disposal of WP 11991 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 CHIRANJEEVI TALASILA Advocate for the Petitioner, GP FOR COMMERCIAL TAX for Respondents and the Court made the following.

ORDER

The learned Government Pleader for Commercial Taxes seeks time to obtain instructions.

In view of the fact that the returns, received by the petitioner, were above Rs.20,00,000/-, for the years 2018-19 and 2019-20, there shall be stay of recovery of taxes, relating to the period 2017-18 and 2020-21.

Post on 06.07.2026.

Sd/-N.Nagamma,
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner(CT), Chinawaltair circle, Vishakapatnarrm-1 Division, Vishakapatnam-.530003. (by RPAD)
2. The Secretary to the Government the Revenue (CT) Department, State of Andhra Pradesh, A.P. Secretariat Buildings, Velagapudi, Guntur District, Andhra Pradesh. 522238 (by **Special Messenger**)

3. One CC to SRI. CHIRANJEEVI TALASILA 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:29/04/2026

POST ON 06.07.2026

ORDER

WP.No.11991 of 2026

STAY

HIGH COURT OF ANDHRA PRADESH
SPECIAL CELL
26 MAY 2026
★ DESPATCHED ★