

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

WEDNESDAY, THE TWENTY NINTH 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: 11928 OF 2026

Between:

M/s. Vignesh Mines and Minerals, Sy. No. 742, Chandana Village,
Yadiki, Anantapuramu, Anantapuramu District, Andhra Pradesh –
515455, Rep. by its Partner, Valukuru Neelakantaiah.

Petitioner

AND

1. The Assistant Commissioner (ST), o/o Joint Commissioner (ST), Anantapuramu, 1st Floor, PAR Heights, above Central Bank, Gooty Road, Ananthapuramu, Anantapuramu District, Andhra Pradesh- 515001.
2. The Assistant Commissioner (ST), Tadipatri Circle, Anantapur Division, Old SBI Building, Sanjiva Nagar, Tadipatri, Anantapur District, Andhra Pradesh-515591.
3. The Union of India, Rep. by the Secretary (Finance), Ministry of Finance, North Block, New Delhi- 110 001.
4. 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.

5. The State of Andhra Pradesh, Rep. by the Secretary to the Government, Department of Mines and Geology, Andhra Pradesh Secretariat, Velagapudi, Guntur District, Andhra Pradesh-522 503.

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 in the nature of MANDAMUS declaring that the impugned Order Number: DIN3731122536724, dated 31-12-2025, in Form GST DRC-07, passed by the First Respondent for the Financial Year 2021-22, under S. 73 of the GST Acts, 2017, imposing Tax under Reverse Charge Mechanism, along with interest and penalty, on the Royalty/Seigniorage Fees/DMF/Merit/NMET Amount paid by the Petitioner to the Mines and Geology Department, on the Minerals mined by the Petitioner pursuant to the Mining/Quarrying Lease granted by it, which is also an unsigned order and was passed pursuant to a single authorization in Form GST INS-01, for making inspection issued by the Joint Commissioner (ST), Anantapuramu Division, without any further post-inspection authorization for making Assessment, as without jurisdiction, contrary to law, invalid, non-est, not an order in the eye of 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., is filed praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to grant stay of all further proceedings, including recovery of tax, interest and penalty, pursuant to the impugned Order Number: DIN3731122536724, dated 31-12-2025, in Form GST DRC-07, passed by the First Respondent for the Financial Year 2021-22, under S. 73 of the GST Acts, 2017;

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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, 2 & 4 and of GP FOR MINES & GEOLOGY, for the Respondent No.5;

The Court made the following ORDER:

As similar matters are already pending before the First Court, it would be appropriate that this matter also be placed before the Hon'ble The Chief Justice, for posting the matter before an appropriate Bench.

In the meanwhile, there shall be stay of collection of tax, pursuant to the impugned order of assessment, dated 31.12.2025, passed by the 1st respondent.

//TRUE COPY//

**SD/- N.NAGAMMA
ASSISTANT REGISTRAR
SECTION OFFICER**

To,

1. The Assistant Commissioner (ST), o/o Joint Commissioner (ST), Anantapuramu, 1st Floor, PAR Heights, above Central Bank, Gooty Road, Ananthapuramu, Anantapuramu District, Andhra Pradesh- 515001.
2. The Assistant Commissioner (ST), Tadipatri Circle, Anantapur Division, Old SBI Building, Sanjiva Nagar, Tadipatri, Anantapur District, Andhra Pradesh-515591.
3. The Secretary (Finance), Ministry of Finance, The Union of India, North Block, New Delhi- 110 001. (Addressee Nos.1 to 3 BY RPAD)
4. The Principal Secretary to the Government, Revenue (CT) Department, The State of Andhra Pradesh, Andhra Pradesh Secretariat, Velagapudi, Guntur District, Andhra Pradesh- 522503.

5. The Secretary to the Government, Department of Mines and Geology, The State of Andhra Pradesh, Andhra Pradesh Secretariat, Velagapudi, Guntur District, Andhra Pradesh-522 503. (4 & 5 by SPECIAL MESSENGER)
6. One CC to Sri. G NARENDRA CHETTY, Advocate [OPUC]
7. Two CCs to GP FOR COMMERCIAL TAX, High Court of Andhra Pradesh [OUT]
8. Two CCs to GP FOR MINES & GEOLOGY, High Court of Andhra Pradesh [OUT]

9. Two Spare Copies

JSS

HIGH COURT

RRR, J
&
TCDS, J

DATED:29/04/2026

ORDER

WP.No.11928 of 2026

STAY

