IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI
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: 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 CPC 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, Pending disposal of WP No.12133 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 M/s Jyothi Ratna Anumolu, Advocate for the Petitioner, and of GP for Commercial Tax for the Respondents, the Court made the following.

ORDER

The issue raised in the present Writ Petition is pending before the Hon'ble Division Bench – I.

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.

SD/- T. SRINIVASA RAO
ASSISTANT REGISTRAR

//TRUE COPY//

For SECTION OFFICER

To,

1. The Principal Secretary, State of Andhra Pradesh, 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 (1 to 3 by RPAD)
4. One CC to M/s. Jyothi Ratna Anumolu, Advocate [OPUC]
5. One CC to Section Officer, Writ DB Section, High Court of AP
6. Two CCs to GP for Commercial Tax, High Court of Andhra Pradesh [OUT]
7. One spare copy

HIGH COURT

RRR, J

&

TCDS, J

DATED: 29/04/2026

ORDER

WP.No.12133 of 2026

INTERIM STAY