



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

**WEDNESDAY, THE SIXTH DAY OF MAY
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: 12189 OF 2026**

Between:

M/s.KVR Projects Pvt Ltd, (formerly known as K. Venkata Raju), #4-53,
KVR, Penugonda Nagar, Vemagiri, District-East Godavari - 533125, AP
(STC NO.AAFCK5190FSD001) Rep. by its Director, Mr. Kola Srinivas

Petitioner

AND

1. The Joint Commissioner, Office of the Principal Commissioner of Central Tax, Visakhapatnam Central GST Commissionerate, GST Bhavan, Port Area, Visakhapatnam- 530 035. AP
2. The Assistant Commissioner of Central Tax, Rajamahendravaram CGST Division, 2nd Floor, GST Bhawan, Morampudi Junction Rajamahendravaram - 533 107. AP
3. Principal Commissioner of Central Tax, Visakhapatnam Central GST Commissionerate, GST Bhavan, Port Area, Visakhapatnam-530035 AP
4. Union of India, Rep. by its, Secretary to Government Department of Revenue, Ministry of Finance New Delhi. 110 001

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 one in the nature of WRIT OF MANDAMUS or any other

appropriate Writ or Order or direction declaring the action of the 1st respondent in Order-in-Original No. VSP-EXCUS-JC-63-25-26, C.No.V/15/25/2022-Adj dated 29.01.2026, (Ex-P1) served on the Petitioner on 29-01-2026, for the tax period 2016-17 & 2017-18 (upto June,2017) Under the Service Tax as per the Finance Act 1994, without considering the detailed objections of the Petitioner, dated 08.08.2022 without providing sufficient opportunity, without granting exemption on abatement portion levying tax twice that too without making any enquiries, as arbitrary, contrary to law, weight of evidence and probabilities of the case and also the same is ex-facie barred by limitation for the tax period 2016-17 & 2017-18 (upto June,2017) Under Sec. 73(2) and further the Order-in-Original is in violation of Principles of Natural Justice and Rule of Law and consequently set aside the Order-in-Original No. No. VSP-EXCUS-JC-63-25-26, C.No.V/15/25/2022-Adj dated 29.01.2026 passed by the 1st Respondent as null and void and pass such other order or orders as the Honble Court may deem fit and proper in the circumstance of the case;

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 suspend the operation of the Order-in- Original No. No. VSP-EXCUS-JC-63-25-26, C. No. V/15/25/2022-Adj dated 29.01.2026, served on the St Petitioner on 29-01-2026 passed by the 1st respondent for the tax period 2016-17 & 2017-18 (up to June, 2017) under the Service Tax as per the Finance Act 1994, Pending disposal of WP 12189 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 VENKATRAM REDDY MANTUR Advocate for the Petitioner, GP for Revenue, for Ministry of Finance Department for R4, SANTHI CHANDRA Advocate for Respondent Nos.1 to 3 and the Court made the following.

ORDER

In view of the order of this Court dated 22.04.2026, in W.P.No.10279 of 2026, there shall be stay of recovery of tax and other dues raised

under the impugned order, subject to the condition of the petitioner depositing 7.5% of the disputed tax, within a period of six (6) weeks.

Post along with W.P.No.10279 of 2026.

//TRUE COPY//

SD/- K.J.RAJA BABU
ASSISTANT REGISTRAR
SECTION OFFICER

To,

1. The Joint Commissioner, Office of the Principal Commissioner of Central Tax, Visakhapatnam Central GST Commissionerate, GST Bhavan, Port Area, Visakhapatnam- 530 035. AP.
2. .The Assistant Commissioner of Central Tax, Rajamahendravaram CGST Division, 2nd Floor, GST Bhawan, Morampudi Junction Rajamahendravaram - 533 107. AP (by RPAD)
3. Principal Commissioner of Central Tax, Visakhapatnam Central GST Commissionerate, GST Bhavan, Port Area, Visakhapatnam-530035 AP
4. The Secretary to Government, Union of India, Department of Revenue, Ministry of Finance New Delhi. 110 001 (addressee 1 to 4 by **RPAD**)
5. One CC to SRI. VENKATRAM REDDY MANTUR Advocate [OPUC]
6. Two CCs to GP for Revenue Department, High Court of AP[OUT]
7. One CC to SRI. SANTHI CHANDRA Advocate [OPUC]
8. Two spare copies

HIGH COURT

RRR,J &
TCDS,J

DATED:06/05/2026

POST ALONG WITH W.P.NO.10279 OF 2026

ORDER

WP.No.12189 of 2026

STAY

