APHC010244472026

IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI **[3529]**
(Special Original Jurisdiction)

TUESDAY,THE FIFTH DAY OF MAY
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 12750/2026

Between:

1. M/S KAKANURU SREENIVASA REDDY WORKS CONTRACTOR, WORKS CONTRACTOR, GST -37DCEPS6993H1ZT, REP. BY ITS PROPRIETOR, MR. K. SRINIVASA REDDY DORNIPADU VILLAGE MANDAL NANDYAL-518583, KURNOOL DISTRICT, ANDHRA PRADESH

...PETITIONER

AND

1. THE STATE OF ANDHRA PRADESH, REP BY ITS PRINCIPAL SECRETARY, REVENUE (CT) DEPARTMENT, AP SECRETARIAT, VELAGAPUDI -522503, AMARAVATHI, GUNTUR DISTRICT, A.P ...PETITIONER
2. UNION OF INDIA, REP. BY ITS SECRETARY MINISTRY OF FINANCE, 4TH FLOOR, A-WING, SHASTRI BHAVAN NEW DELHI - 110001.
3. THE CHIEF COMMISSIONER OF STATE TAXES, VIJAYA ELITE, KUNCHANAPALLE SERVICE ROAD, D.NO. 12-468/4, ADJACENT TO NH-16 VIJAYA ELITE, KUNCHANAPALLE SERVICE ROAD, KUNCHANAPALLI-522501, GUNTUR DISTRICT ANDHRA PRADESH.
4. THE DEPUTY ASSISTANT COMMISSIONER ST, NANDYAL-LL CIRCLE, D.N0.25/3A 3B, MSR COMPLEX, OPP APSRTC BUS STAND, NANDYAL -518501 KURNOOL (NANDYAL) DISTRICT,

ANDHRA PRADESH.

5. THE EXECUTIVE ENGINEER, WATER RESOURCES DEPARTMENT, M.L WORKS DIVISION, NANDYAL, KURNOOL-518004, ANDHRA PRADESH

...RESPONDENT(S):

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 topleased to issue an appropriate writ order or direction particularly in the nature of Writ of MANDAMUS (a) declaring the action of the 1ST Respondent in passing the assessment order dated 20.4.2024 for the period 2022-23 without affixing document identification number and signature on the summary of assessment order as required under and not serving the show cause notice under Section 169 of the COST Act, and also not signing and not affixing the document identification number on the show cause notice and the order, as illegal, arbitrary, contrary to law and in gross violation of principles of natural justice or (b) declaring the action on the part of the 4PERCENT Respondent dated 20.4.2025 for the tax period 2022-2023 under COST APGST Acts 2017 levying higher rate of tax @ 18PERCENT without any basis or foundation in contrast to the tax @ 5PERCENT as granted by the Government Andhra Pradesh for Neeru Chettu Programme as well as the consequential levy of interest as also penalty without considering the payments already made @ 5PERCENT as illegal, arbitrary, improper, unfair, capricious , without authority of law and without jurisdiction and violating articles 14, 19(1)(g) 21 and 265 and 300-A of Constitution of India or (c)to direct the 5THRespondent to pay the balance of tax, penalty and interest and consequently to set aside the same and pass

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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 pleased to stay the collection of differential tax @ 13% as well as the corresponding interest and penalty pursuant to the impugned order dated 20.4.2025 pending disposal of the writ petition and pass

Counsel for the Petitioner:

1. SRINIVASA RAO KUDUPUDI

Counsel for the Respondent(S):

1. GP FOR IRRI AND CAD
2. GP FOR COMMERCIAL TAX

The Court made the following Order: *(per Hon’ble Sri Justice R. Raghunandan Rao)*

This Writ Petition arises out of facts similar to the facts in W.P.No.42350 of 2018 and batch, which had been disposed of by a Division Bench of this Court, dated 17.09.2024.

In the circumstances, this Writ Petition is disposed of with the following directions:

1. The respective departments are directed to ascertain and release the G.S.T amount payable to the petitioner on account of the contracts executed by him, on or before 15.06.2026.
2. The said exercise should be completed within a period of four months from the date of receipt of this order.
3. As far as the interest and penalty are concerned, it would be open to the petitioner to approach the appropriate authority under the G.S.T. Act for remission of payment of interest or penalty, taking into account the special circumstances of this case and after taking into account the fact that non-payment is said to be on account of the default of the Government agencies in paying the G.S.T in time.
4. For the purpose of deciding the question of payment of interest and penalty under Section 74 of G.S.T Act can be invoked or not, the order of assessment, dated 20.04.2025, passed by the 4th respondent, is set aside, and remanded the matter back to the assessing authority for considering this aspect.

There shall be no order as to costs.

As a sequel, pending miscellaneous applications, if any, shall stand closed.

R RAGHUNANDAN RAO, J

T.C.D. SEKHAR, J

Date: 05.05.2026
KPV

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THE HON'BLE SRI JUSTICE R RAGHUNANDAN RAO

AND

THE HON'BLE SRI JUSTICE T.C.D. SEKHAR

<u>WRIT PETITION NO: 12750 of 2026</u>

(per Hon'ble Sri Justice R. Raghunandan Rao)

05.05.2026

KPV