IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI
(SPECIAL ORIGINAL JURISDICTION)
WEDNESDAY ,THE NINTH DAY OF JULY
TWO THOUSAND AND TWENTY FIVE
:PRESENT:
THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO
AND
THE HONOURABLE SMT JUSTICE SUMATHI JAGADAM

WRIT PETITION NO: 16635 OF 2025

Between:

M/s. Shivtek Industries Private Limited, (Presently M/s. Shivtek Spechemi Industries Limited) (Represented by its Authorised Signatory), Survey No. 62A Part, Gondiparla, Kurnool District, Andhra Pradesh- 518004

Petitioner

AND

1. Additional Commissioner Of Central Tax, Tirupathi GST Commissionerate, 9/86-A, Amaravathi Nagar, West Church Compound, Tirupati, Andhra Pradesh- 517502.
2. Commissioner of Central Tax and Customs (Appeals), D.No.3-30-15, Ring Road, Guntur, Andhra Pradesh- 522006.
3. Union of India,, (Represented by its Secretary (Revenue)) North Block, New Delhi- 110001.

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 an appropriate writ, order or direction in nature of writ of mandamus, declaring the impugned Order-In-Appeal No. TTD-GST- 000-APP-006-2023-24 dt.05.02.2024 passed by the 2nd respondent in the appeal filed against the order-in-original no. 4/2023-24 CGST(AD) dt. 19.05.2023 along with summary of order in Form DRC-07 dt.22.08.2023 passed by the 1st respondent as being illegal, passed without authority of law, violative of the principles of natural justice, without jurisdiction, violative of Articles 14 and 19(1)(g), 265 and 348 of the Constitution of India and against the provisions of

CGST Act, 2017, IGST Act, 2017 and Rules and Notifications issued there under .

IA NO: 1 OF 2025

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-Appeal No. TTD-GST-OOO-APP-006-2023-24 dt.05.02.2024 passed by the 2nd respondent, Pending disposal of WP 16635 of 2025, on the file of the High Court.

IA NO: 2 OF 2025

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 2nd respondent to provide a certified English translation copy of the impugned order-in-appeal no. TTD-GST-OOO-APP-006-2023-24 dt.05.02.2024 and pass, Pending disposal of WP 16635 of 2025, 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 Y SREENIVASA REDDY Advocate for the Petitioner and of GP FOR COMMERCIAL TAX for Respondents, the Court made the following.

ORDER

"The learned Government Pleader for Commercial Tax seeks time for filing of counter.

Post after filing of counter affidavit.

In the meanwhile, there shall be stay of collection of tax, interest and penalty, pursuant to the impugned Order in Appeal, dated 05.02.2024, passed by the 2nd respondent, subject to the condition of the petitioner depositing 10% of the disputed tax, within a period of six (06) weeks, if not already paid."

SD/- G.HELANAIDU
//TRUE COPY// ASSISTANT REGISTRAR

SECTION OFFICER

To,

1. Additional Commissioner Of Central Tax, Tirupathi GST Commissionerate, 9/86-A, Amaravathi Nagar, West Church Compound, Tirupati, Andhra Pradesh- 517502.
2. Commissioner of Central Tax and Customs (Appeals), D.No.3-30-15, Ring Road, Guntur, Andhra Pradesh- 522006. (by RPAD)
3. The Secretary (Revenue)), Union of India North Block, New Delhi-110001. (by RPAD)
4. Two CCs to GP FOR COMMERCIAL TAX, High Court of A.P at Amaravathi.[OUT]
5. One CC to SRI. Y SREENIVASA REDDY Advocate [OPUC]
6. Two spare copies.

psk

HIGH COURT

RRR,J &
JS,J

DATED:09/07/2025

ORDER

WP.No.16635 of 2025

DIRECTION