APHC010355892026

IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI
(Special Original Jurisdiction)

WEDNESDAY, THE 22nd DAY OF JULY 2026

:PRESENT:

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WP NO: 19260 OF 2026

Between:

C.Sirajuddin, S/o. C. Ismail Saheb, Aged about 41 Years, R/o. H.No.6-75A, Peddathumbalam Village, Adoni Mandal, Kurnool District -518302 Andhra Pradesh.

...Petitioner

AND

1. The Deputy Assistant Commissioner-I(ST), Adoni Circle, Adoni, Kurnool District, Andhra Pradesh. 518001
2. The Assistant Commissioner(ST), Adoni Circle, Adoni, Kurnool District, Andhra Pradesh. 518001
3. State of Andhra Pradesh, Rep by its Principal Secretary, Revenue (CT) Department, Velagapudi, Amaravathi, Guntur District, Andhra Pradesh. 522238
4. Union of India, Rep. By its Secretary Ministry of Finance, 4th Floor, A-Wing, Shastri Bhawan, New Delhi -110001
5. The Sub-Registrar, Sub-Registrar Office, Kosigi, Kurnool District, Andhra Pradesh. 518001

...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 particularly in the nature of Writ of MANDAMUS declaring the action of the respondents, particularly Respondent Nos.1 and 2 in treating the petitioner's immovable property to an extent of Ac. 4-94 Cents in Survey No.306/A2 situated at Peddatumbalam Village, Adoni Mandal, Kurnool District as the property liable for recovery of the tax dues of M/s. Tumbalam Sana Traders pursuant to the attachment notices issued in Form GST DRC-16 dated 28.01.2026, Form GST DRC-16 dated 01.02.2026 and Form GST DRC-17 dated 05.02.2026 under Section 79 of the Central Goods and Services Tax Act, 2017 and the Andhra Pradesh Goods and Services Tax Act, 2017 for realization of GST dues allegedly payable by late Nizamuddin Chinnatumbalam, proprietor of M/s. Tumbalam Sana Traders without issuing any notice, intimation or personal hearing notices to the Petitioner before attaching the property, though the petitioner is neither the taxable person nor a person liable under the provisions of the GST enactments, as being without jurisdiction, arbitrary, illegal, violative of Articles 14, 21 and 300A of the Constitution of India, contrary to Section 79 of the CGST/APGST Acts and opposed to the principles of natural justice, and consequently direct the respondents to delete / remove the Petitioner's property from the prohibited list maintained pursuant to the impugned attachment proceedings and permit registrations relating to the Petitioner property;

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 writ petition, the High Court may be pleased to suspend the operation of the attachment insofar as it relates to the petitioner's immovable property admeasuring Ac.4.94 cents in Survey No.306/A2 situated at Peddatumbalam Village, Adoni Mandal, Kurnool District, pursuant to attachment notices issued in Form GST DRC-16 dated 28.01.2026, Form GST DRC-16 dated 01.02.2026 and Form GST DRC-17 dated 05.02.2026, pending disposal of WP.No.19260 of 2026, on the file of the High Court.

IA NO: 2 OF 2026:

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to direct the Respondent Nos.1 and 2 to forthwith issue appropriate proceedings/communication to the 5th Respondent-Sub-Registrar, Kosigi, revoking the attachment insofar as the petitioner's property is concerned directing deletion/removal of the petitioner's property from the prohibited list maintained in the Registration Department, thereby enabling the petitioner to peacefully enjoy, deal with and register documents relating to the said property, pending disposal of WP.No.19260 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 the earlier order of the High court dated 16.07.2026 and upon hearing the arguments of Sri K. Rajasekhar, learned counsel on behalf of Sri V.Y.Prabhuvu, Advocate for the Petitioner and Sri S.A.V.Sai Kumar, learned Assistant GP for Commercial Tax for the Respondent Nos.1 to 3, the Court made the following;

ORDER:

Mr. K.Rajasekhar, learned counsel appeared through online on behalf of learned counsel for the petitioner.

Mr. S.A.V.Sai Kumar, learned Assistant Government Pleader for Commercial Tax, seeks time to file counter-affidavit.

At his request, list the matter 19.08.2026.

Interim order granted on the earlier occasion shall stand extended for a further period of eight (08) weeks.

SD/- U.SRIDEVI
DEPUTY REGISTRAR

SECTION OFFICER

//TRUE COPY//

To,

1. One CC to Sri. V.Y.Prabhuvu, Advocate [OPUC]
2. Two CCs to GP for Commercial Tax, High Court of Andhra Pradesh. [OUT]
3. Two CCs to GP for Stamps & Registration, High Court of AP [OUT]
4. Two spare copies

HIGH COURT

NJS,J

&

TCDS,J

DATED:22/07/2026

LIST THE MATTER 19.08.2026

ORDER

WP.No.19260 of 2026

INTERIM ORDER EXTENDED

HIGH COURT OF ANDHRA PRADESH
SPECIAL CELL
12 AUG 2026
DESPATCHED