

[3529]

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

WEDNESDAY ,THE SIXTH DAY OF AUGUST
TWO THOUSAND AND TWENTY FIVE

:PRESENT:

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO
AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR
WRIT PETITION NO: 20765 OF 2025

Between:

M/s.Arhaan Ferrous and Non Ferrous Solutions Pvt Ltd, Sy. No. 359/4,
Gudiyatham Road, Iruvaram Village, Chittoor Andhra Pradesh - 517001. Rep.
by its Director Mr. Shaik Rizwan.

Petitioner

AND

1. The Assistant Commissioner, (ST), Chittoor -1 Circle, Chittoor District, Andhra Pradesh.
2. The Deputy Commissioner (ST), O/o Joint Commissioner (ST), Chittoor, Andhra Pradesh.
3. The Additional Commissioner(ST) and The Appellate Authority, Tirupati.
4. The Commissioner of State Tax, Door No. 12-468-4,Adjacent To NH-16,Service Road, Kunchanapally, Guntur District, Andhra Pradesh-522501
5. The State of Andhra Pradesh, Rep. by its Secretary, Revenue, GST Department, Secretariat Buildings, Amaravathi, Andhra Pradesh.

Respondent

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 a Writ of Mandamus or any other appropriate writ or order or direction by declaring the action of the 3rd respondent in confirming the disputed levy of penalty by the 1st respondent through the impugned order in Form GST DRC-07 dated 19-11-2024 for the period September 2020 to June 2023(except from November 2021 to March 2022) invoking power under

Section 122(1)(ii) and 122(1)(vii) of CGST/APGST Act, 2017, through the impugned order dated 26-06-2025 while upholding the order of the 1st respondent dated 19-11-2024, as illegal, arbitrary, high handed, without authority of law and jurisdiction, and consequently set aside the impugned order passed by the 1st respondent in Form GST DRC-07 dated 19-11-2024 and the 3rd respondent in Form GST APL-04 dated 26-06-2025 and pass such other order or orders as the Court may deem fit and proper in the circumstances of the case as otherwise the petitioner will be put to irreparable loss and hardship.

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 grant stay on all further proceedings including any recovery proceedings by the 1st respondent through coercive measures in pursuance of the impugned order of the 3rd respondent in Form GST APL-04 dated 26-06-2025, Pending disposal of WP 20765 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 V SIDDHARTH REDDY Advocate for the Petitioner and of GP FOR COMMERCIAL TAX for Respondents, the Court made the following

ORDER

“Learned Government Pleader for Commercial Tax appearing for the respondents seeks time to file counter.

Post the matter after filing counter as the tax had already been paid and the present writ petition relates only to the penalty.

There shall be a stay of all further proceedings for collection of said penalty, pursuant to the order in appeal passed by the 3rd respondent dated 26.06.2025.”

SD/- K.J.RAJA BABU
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner, (ST), Chittoor -1 Circle, Chittoor District, Andhra Pradesh.
2. The Deputy Commissioner (ST), O/o Joint Commissioner (ST), Chittoor, Andhra Pradesh.
3. The Additional Commissioner(ST) and The Appellate Authority, , Tirupati.
4. The Commissioner of State Tax, Door No. 12-468-4, Adjacent To NH-16, Service Road, Kunchanapally, Guntur District Andhra Pradesh-522501. (Nos. 1 to 4 by RPAD)
5. The Principal Secretary, The State of Andhra Pradesh, Revenue, GST Department, Secretariat, Velagapudi, Amaravati, Guntur District. (by SPECIAL MESSENGER)
6. One CC to SRI. V SIDDHARTH REDDY Advocate [OPUC]
7. Two CCs to GP FOR COMMERCIAL TAX, High Court of A.P at Amaravathi. [OUT]
8. **One spare copy**

HIGH COURT

RRR,J &
TCDS,J

DATED:06/08/2025

ORDER

WP.No.20765 of 2025

INTERIM STAY

