

[3543]

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI
(SPECIAL ORIGINAL JURISDICTION)
FRIDAY, THE 14TH DAY OF AUGUST 2026

:PRESENT:

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 23154 OF 2026

Between:

M/s. M. Muni Chandra Reddy, GST No.37ANJPM9632N1Z7, Rep. by its
Proprietor, Mr. M. Munichandra Reddy, 1-28, Uranduru Village,
Srikalahasti Mandal Chittoor District- 517640 Andhra Pradesh

Petitioner

AND

1. The Assistant Commissioner of State Taxes, Srikalahasti circle,
Sy.No.253/1, Gokulam Grand Building Panagal, Srikalahasti -517640
Chittoor District, Andhra Pradesh
2. The Additional Commissioner of State Taxes, Tirupati Division, Tirupati-
517501, Chittoor Dist., A.P.
3. The State of Andhra Pradesh, Rep. by its Principal Secretary, Revenue
Department (Commercial Tax), A.P. Secretariat, Velegapudi-522503
Guntur District, Andhra Pradesh
4. Union of India, Department of Revenue, 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 a Writ of Mandamus or any other writ or order or direction
declaring the action of the 1st Respondent in passing the endorsement dated
24.7.2026 without considering the payments made by the Petitioner on
various dates in compliance with directions of this Hon'ble Court in

W.P.No.5494/2026 dated 22.4.2026, as illegal, arbitrary, contrary to law, highhanded and gross disobedience to the directions of this Hon'ble Court, and set aside the endorsement dated 24.7.2026 and consequently direct the 1st Respondent to implement the directions of this Hon'ble Court in W.P.No.5494/2026 dated 22.4.2026, declaring that the Petitioner has complied with the payments made by the Petitioner.

IA NO: 1 OF 2026

Petition under Section 151 CPC is filed praying that in the circumstances stated in the grounds filed in support of the petition, the High Court may be pleased to stay the operation of the proceedings of the 1st Respondent in endorsement dated 24.7.2026, in the interest of justice, Pending disposal of WP 23154 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 SRINIVASA RAO KUDUPUDI, Advocate for the Petitioner, GP FOR COMMERCIAL TAX for the Respondent Nos.1 to 3, Additional Solicitor General of India for Respondent No.4, the Court made the following

ORDER:

"Heard learned counsel for the petitioner.

Mr. S.A.V. Sai Kumar, learned Assistant Government Pleader for Commercial Tax, seeks time to secure instructions.

List on 19.08.2026.

In the meanwhile, no coercive action pursuant to the impugned Endorsement, shall be resorted to."

**SD/-K.V.RAGHAVULU
ASSISTANT REGISTRAR**

//TRUE COPY//

For


SECTION OFFICER

To,

1. The Assistant Commissioner of State Taxes, Srikalahasti circle,
Sy.No.253/1, Gokulam Grand Building Panagal, Srikalahasti -517640
Chittoor District, Andhra Pradesh
2. The Additional Commissioner of State Taxes, Tirupati Division, Tirupati-
517501, Chittoor Dist., A.P.
3. The Principal Secretary, State of Andhra Pradesh, Revenue Department
(Commercial Tax), A.P. Secretariat, Velegapudi-522503 Guntur District,
Andhra Pradesh (BY SPECIAL MESSENGER)
4. The Secretary (Revenue), Union of India, Department of Revenue,
North Block, New Delhi- 110001 (Addressee Nos.1,2&4 by SPEED
POST)
5. One CC to SRI. SRINIVASA RAO KUDUPUDI Advocate [OPUC]
6. One CCs to ADDITIONAL SOLICITOR GENERAL, High Court of AP
[OPUC]
7. Two spare copies

KJ

HIGH COURT

NJS,J &
TCDS,J

DATED:14/08/2026

LIST ON 19.08.2026

ORDER

WP.No.23154 of 2026

DIRECTION

