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

THURSDAY, THE THIRTY DAY OF APRIL

TWO THOUSAND AND TWENTY SIX

:PRESENT:
THE HONOURABLE CHIEF JUSTICE MRS LISA GILL
AND
THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

WRIT PETITION NO: 24257 OF 2025

Between:

M/s. Sri Vatuputhra Transport, (Proprietorship Firm) At 30-10-82/11 A, Mukkadipeta, Hindupur, Ananthapur District Andhra Pradesh -515201. Represented by its Proprietor, Giriyappa Shivanandappa, S/o. Thimmappa, aged about 47 years, D.No. 4-2-71/D, D.B. Colony, Old gas Godown road, Hindupur, Sri Satya Sai District (Former Ananthapur District), Andhra Pradesh -515291.

Petitioner

AND

1. The State of Andhra Pradesh, rep. by its Principal Secretary Revenue (CT) Secretariat Buildings at Velagapudi, Guntur District, Andhra Pradesh.
2. The Assistant Commissioner, State Taxes, Hindupur Division, Ananthapur District, Andhra Pradesh.
3. The Union of India, Rep.by its Secretary[Finance Department], Ministry of Finance, North Block, New Delhi.

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 or order or direction more particularly one in the nature of writ of mandamus declaring the action of the 2nd respondent in issuing proceedings, FORM GST DRC-07, under Section 73 and Rule 142(1) of

Andhra Pradesh State Good and Sales, 2017 Act assessment order, dated 14-11-2022 demanding the petitioner to pay Tax under RCM (Reverse Charge Mechanism) along with interest @18 percent per annum and penalty as illegal, arbitrary and without jurisdiction and also violative of Art. 14, 21 and 289 of the Constitution of India r/w Finance Act, 1994 as well as oppose to all cannons of justice, and consequentially direct the 2nd respondent not to collect any Tax under Reverse Charge Mechanism pursuant to the above said proceedings .

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 all further proceedings pursuant to the proceedings, vide assessment order, dated: 14-11-2022 issued by the 2nd respondent, Pending disposal of WP 24257 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 the order of the High Court order dated 10.09.2025 made herein and upon hearing the arguments of Sri M RAVINDRA Advocate for the Petitioner and of GP FOR COMMERCIAL TAX for the Respondents and the Court made the following.

ORDER

Learned counsel for parties submit that Special Leave to Appeal (C).No.28263 of 2023 decision of which shall have a direct bearing on this matter is still pending adjudication before Hon'ble Supreme Court.

List on 13.07.2026 along with WP.No.25198 of 2024 and batch.

Interim order to continue till next date of hearing.

SD/- P.SIVA SITA RAMA KUMAR
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to SRI. M RAVINDRA Advocate [OPUC]
2. Two CCs to GP FOR COMMERCIAL TAX ,High Court Of Andhra Pradesh. [OUT]
3. **One CC to Deputy Solicitor General of India , High Court of A.P.**
4. Two spare copies.

HIGH COURT

HC,J &
RRR,J

DATED:30/04/2026

ORDER

LIST ON 13.07.2026 ALONG WITH WP.NO.25198 OF 2024 AND BATCH

WP.No.24257 of 2025

INTERIM ORDER EXTENDED

HIGH COURT OF ANDHRA PRADESH
SPECIAL CELL
15 JUN 2026
★ DESPATCHED ★