

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

(SPECIAL ORIGINAL JURISDICTION)

MONDAY, THE SIXTH DAY OF JULY

TWO THOUSAND AND TWENTY SIX

: PRESENT:

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WP No.9353 of 2026; 25207; 25209 & 25211 of 2025



WRIT PETITION No. 9353 of 2026

Between:

M/s Progressive Constructions Limited, Represented by its Authorized Signatory, Mr. Nagineni Pavan Kumar, S/o Rama Rao, Aged 33 years, Office Plot No.282, 283 Road 5A, Sithapuram Colony, Poranki, Vijayawada- 521139

Petitioner

AND

1. The Additional Commissioner of State Tax, FAC Appellate Authority 40-5-19/9B, Back of NVKR Towers, Mogalrajpuram, Vijayawada-520010.
2. The Deputy Assistant Commissioner of State Tax (Audit), Eluru Circle, Eluru Division, 25-12-6, 2nd Floor, Usha Bala Complex, John Street, Narasimharaopet, Eluru, Andhra Pradesh - 534006 .
3. The Assistant Commissioner of State Tax, Eluru-1 Circle, D.No.25-12-6, 4th Floor, Usha Bala Complex, John Street, Narasimharaopet, Eluru, West Godavari District, Andhra Pradesh.534006

4. State of Andhra Pradesh, Represented by its Principal Secretary, Water Resource Department, Secretariat, Velagapudi, Andhra Pradesh- 522238
5. State of Andhra Pradesh, Represented by its principal Secretary, Revenue Department (State Tax), Secretariat, Velagapudi, Andhra Pradesh- 522238
6. Union of India, Represented by its Secretary, Ministry of Finance, Department of Revenue, New Delhi.
7. The Bank Manager, HDFC Bank, Kishna Nagar, Vijayawada-520007

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 appropriate Writ, Order, or Direction declaring the Impugned Notice/Attachment bearing 3730032624038 dt.30.03.2026 issued by the Respondent No. 2 to the 7th Respondent under Section 79 of the CGST Act/APGST Act, 2017 as null and void, illegal, without jurisdiction, arbitrary, and in violation of Articles 14, 19(1)(g), and 265 of the Constitution of India, and set aside the same and consequently

ii. Direct the Respondent No. 2 to forthwith withdraw and recall the Impugned Garnishee Notice/Attachment Notice bearing DIN 3730032624038 dt. 30.03.2026 and release all attachments effected pursuant thereto

iii. Direct the Respondents to maintain status quo with respect to the Petitioner's bank accounts and receivables pending final adjudication of W.P. Nos. 25207, 25209 and 25211 of 2025

iv. Direct Respondent No. 4 to release the pending GST component to the petitioner or in the alternative to mandate Respondent No. 4 to remit the

GST amount directly to credit of Respondent No. 5 toward the Petitioner's GST liability

V. Direct Respondent No. 4 to indemnify the Petitioner by discharging the interest and penalty amounts levied by Respondent No. 1, as such levies were occasioned solely by the systematic delay on the part of Respondent No.4 in releasing the requisite GST payable to the petitioner company

IA NO: 1 OF 2026

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 suspend the impugned provisional attachment / garnishee orders and consequently direct Respondent No.7 to forthwith de-freeze the Petitioner's bank accounts maintained with HDFC Bank, Vijayawada Branch, bearing Account Nos. 50200101798075 and 50200118309677, so as to enable the Petitioner to discharge its statutory obligations, pay salaries and other business expenses, and continue its day-to-day business operations, Pending disposal of WP No. 9353 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 Vivek Chandra Sekhar S, Advocate for the Petitioner, and of GP for Commercial Tax for the Respondent Nos.1 to 3 & 5, and of GP for Irrigation & CAD for Respondent No.4, the Court made the following.

WRIT PETITION NO: 25207 OF 2025

Between:

M/s. Progressive Constructions Limited, Represented by its Authorised Signatory, Mr. Jilla Srinivas, S/o Mr. Jila Rajesham, Aged 62 years, Residing

at Flat No. B 105, Hallmark Silvanus, Road No. 1, Neknampur, Hyderabad-500089.

Petitioner

AND

1. The Additional Commissioner of State Tax, FAC, Appellate Authority 40-5-19/9B, Back of NVKR Towers, Mogalrajapuram, Vijayawada - 520010.
2. The Deputy Commissioner of State Tax (Audit), Eluru Circle, Eluru Division, 25-12-6, 2nd Floor, Usha Bala Complex, John Street, Narasimharaopet, Eluru, Eluru, Andhra Pradesh - 534006.
3. The Assistant Commissioner of State Tax, Eluru-I Circle, D.No.25-12-6, 4th Floor, Usha Bala Complex, John Street, Narasimharaopet, Eluru, West Godavari District, Andhra Pradesh-534006.
4. Superintendent Engineer, Somasila Swarnamukhi Link Canal and Swarnamukhi Barrage circle, Nellore, SPSR Nellore District, Andhra Pradesh.
5. State of Andhra Pradesh, Represented by its Principal Secretary Revenue Department (State Tax), Secretariat, Velagapudi, Andhra Pradesh - 522238.
6. Union of India, represented by its Secretary, Ministry of Finance, Department of Revenue, 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, Order or direction, particularly one in the nature of a Writ of Mandamus or any other appropriate writ declaring the

(i) Order-in-Appeal bearing A.O. No.DIN3722032544437, GST Ref. No.ZD370325033526F dated 22.03.2025 and unsigned Form APL-02 dated 22.03.2025 passed by the Respondent No.1, (ii) the recovery notice dated 21.08.2025 via email dated 26.08.2025 issued pursuant to the impugned order by Respondent No.3 as null and void, illegal, in violation of principles of natural justice, without jurisdiction as it is passed without authority of law, and non-est in law on account of the lack of signatures in the interest of justice and equity, and in accordance with the scheme of the GST Acts.

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 Order-in-Appeal bearing A.O. No.DIN3722032544437, GST Ref. No. ZD370325033526F dated 22.03.2025 and unsigned Form APL-02 dated 22.03.2025 passed by the Respondent No.1 and the recovery notice dated 21.08.2025 via email dated 26.08.2025 issued, pursuant to the impugned order, by Respondent No.3 and any coercive steps towards recovery against the Petitioner by the Respondents pursuant to the impugned Orders, Pending disposal of WP No.25207 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 Vivek Chandra Sekhar S, Advocate for the Petitioner, and of GP for Commercial Tax for the Respondent Nos.1 to 3 & 5, and of GP for Irrigation & CAD for Respondent No.4, the Court made the following.

WRIT PETITION NO: 25209 OF 2025

Between:

M/s Progressive Constructions Limited, Represented by its Authorised Signatory, Mr. Jilla Srinivas, S/o Mr. Jila Rajesham, Aged 62 years, Residing at Flat No. B 105, Hallmark Silvanus, Road No. 1, Neknampur, Hyderabad-500089.

Petitioner

AND

1. The Additional Commissioner of State Tax, FAC, Appellate Authority, 40-5-19/9B, Back of NVKR Towers, Mogalrajapuram, Vijayawada - 520010.
2. The Deputy Commissioner of State Tax (Audit), Eluru Circle, Eluru Division, 25-12-6, 2nd Floor, Usha Bala Complex, John Street, Narasimharaopet, Eluru, Eluru, Andhra Pradesh - 534006.
3. The Assistant Commissioner of State Tax, Eluru-I Circle, D.No. 25-12-6, 4th Floor, Usha Bala Complex, John Street, Narasimharaopet, Eluru, West Godavari District, Andhra Pradesh-534006.
4. Superintendent Engineer, Somasila Swarnamukhi Link Canal and Swarnamukhi Barrage circle, Nellore, SPSR Nellore District, Andhra Pradesh.
5. State of Andhra Pradesh, Represented by its Principal Secretary, Revenue Department (State Tax), Secretariat, Velagapudi, Andhra Pradesh - 522238.
6. Union of India, represented by its Secretary, Ministry of Finance, Department of Revenue, New Delhi.

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, Order or direction, particularly one in the nature of a Writ of Mandamus or any other appropriate writ declaring the

(i) the Order-in-Appeal bearing A.O. No.DIN3702042582017, GST Ref. No. ZD370425001445N dated 02.04.2025 and unsigned Form APL-02 dated 02.04.2025 passed by the Respondent No.1 under the provisions of the CGST Act, 2017 and (ii) the recovery notice dated 21.08.2025 via email dated 26.08.2025 issued pursuant to the impugned order by Respondent No.3 as null and void, illegal, in violation of principles of natural justice, without jurisdiction as it is passed without authority of law, and non-est in law on account of the lack of signatures in the interest of justice and equity, and in accordance with the scheme of the GST Acts.

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 (i) the Order-in-Appeal bearing A.O. No.DIN3702042582017, GST Ref. No. ZD370425001445N dated 02.04.2025 and unsigned Form APL-02 dated 02.04.2025 passed by the Respondent No.1 and (ii) the recovery notice dated 21.08.2025 via email dated 26.08.2025 issued pursuant to the impugned order by Respondent No.3 issued, and any coercive steps towards recovery against the Petitioner by the Respondents pursuant to the impugned Orders, Pending disposal of WP No.25209 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 Vivek Chandra Sekhar S, Advocate for the Petitioner, and of GP for Commercial Tax for the Respondent Nos.1 to 3 & 5, and of GP for Irrigation & CAD for Respondent No.4, the Court made the following.

WRIT PETITION NO: 25211 OF 2025

Between:

M/s Progressive Constructions Limited, Represented by its Authorised Signatory, Mr. Jilla Srinivas, S/o Mr. Jila Rajesham, Aged 62 years, Residing at Flat No. B 105, Hallmark Silvanus, Road No. 1, Neknampur, Hyderabad-500089.

Petitioner

AND

1. The Additional Commissioner of State Tax, FAC, Appellate Authority 40-5-19/9B, Back of NVKR Towers, Mogalrajapuram, Vijayawada - 520010.
2. The Deputy Commissioner of State Tax (Audit), Eluru Circle, Eluru Division, 25-12-6, 2nd Floor, Usha Bala Complex, John Street, Narasimharaopet, Eluru, Eluru, Andhra Pradesh - 534006.
3. The Assistant Commissioner of State Tax, Eluru-I Circle, D.No. 25-12-6, 4th Floor, Usha Bala Complex, John Street, Narasimharaopet, Eluru, West Godavari District, Andhra Pradesh-534006.
4. Superintendent Engineer, Somasila Swarnamukhi Link Canal and Swarnamukhi Barrage circle, Nellore, SPSR Nellore District, Andhra Pradesh.
5. State of Andhra Pradesh, Represented by its Principal Secretary, Revenue Department (State Tax), Secretariat, Velagapudi, Andhra Pradesh - 522238.
6. Union of India, represented by its Secretary, Ministry of Finance, Department of Revenue, 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, Order or direction, particularly one in the nature of a Writ of Mandamus or any other appropriate writ declaring the (i) the Order-in-Appeal bearing A.O.No.DIN3722032562177, GST Ref. No.ZD370325033495C dated 22.03.2025 and unsigned Form APL-02 dated 22.03.2025 passed by the Respondent No.1 under the provisions of the CGST Act, 2017 and (ii) the recovery notice dated 21.08.2025 via email dated 26.08.2025 issued pursuant to the impugned order by Respondent No.3 as null and void, illegal, in violation of principles of natural justice, without jurisdiction as it is passed without authority of law, and non-est in law on account of the lack of signatures in the interest of justice and equity, and in accordance with the scheme of the GST Acts.

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 (i) the Order-in-Appeal bearing A.O. No.DIN3722032562177, GST Ref. No. ZD370325033495C dated 22.03.2025 and unsigned Form APL-02 dated 22.03.2025 passed by the Respondent No.1 and (ii) the recovery notice dated 21.08.2025 via email dated 26.08.2025 issued pursuant to the impugned order by Respondent No.3 and any coercive steps towards recovery against the Petitioner by the Respondents pursuant to the impugned Orders, Pending disposal of WP No.25211 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 Vivek Chandra Sekhar S, Advocate for the Petitioner, and of GP for Commercial Tax

for the Respondent Nos.1 to 3 & 5, and of GP for Irrigation & CAD for Respondent No.4, the Court made the following

COMMON ORDER

The challenge in the Writ Petition is to the Garnishee / Attachment Notice dated 30.03.2026 issued by the 2nd respondent on various grounds.

Though learned counsel for the petitioner raised several contentions, at this stage, considering that admittedly an amount of Rs.71.89 Crores is due and payable to the petitioner by the Irrigation Department, as is evident from letter dated 26.06.2024 filed along with the rejoinder affidavit, and also keeping in view that the petitioner is undertaking major infrastructure and irrigation projects of the Government of A.P., defreezing of petitioner's account would enable it to continue its operations.

In such view of the matter, there shall be interim suspension of the impugned proceedings dated 30.03.2026.

It is needless to observe that as and when the amount due from Irrigation Department to the petitioner is paid steps shall be taken for payment of tax dues for the Assessment years 2017-18; 2018-19; 2019-20, pertaining to the impugned attachment notice, without fail.

List on 04.08.2026

//TRUE COPY//

SD/-K.V.RAGHAVULU
ASSISTANT REGISTRAR

SECTION OFFICER

To,

1. The Additional Commissioner of State Tax, FAC Appellate Authority 40-5-19/9B, Back of NVKR Towers, Mogalrajpuram, Vijayawada-520010.
2. The Deputy Assistant Commissioner of State Tax (Audit), Eluru Circle, Eluru Division, 25-12-6, 2nd Floor, Usha Bala Complex, John Street, Narasimharaopet, Eluru, Andhra Pradesh - 534006 .
3. The Assistant Commissioner of State Tax, Eluru-1 Circle, D.No.25-12-6, 4th Floor, Usha Bala Complex, John Street, Narasimharaopet, Eluru, West Godavari District, Andhra Pradesh.534006
4. The Principal Secretary, State of Andhra Pradesh, Water Resource Department, Secretariat, Velagapudi, Andhra Pradesh- 522238
5. The Principal Secretary, State of Andhra Pradesh, Revenue Department (State Tax), Secretariat, Velagapudi, Andhra Pradesh- 522238
6. The Secretary, Union of India, Ministry of Finance, Department of Revenue, New Delhi.
7. The Bank Manager, HDFC Bank, Kishna Nagar, Vijayawada-520007
8. The Superintendent Engineer, Somasila Swarnamukhi Link Canal and Swarnamukhi Barrage circle, Nellore, SPSR Nellore District, Andhra Pradesh. (1 to 8 by RPAD)
9. One CC to Sri Vivek Chandra Sekhar S, Advocate [OPUC]
10. Two CCs to GP for Irrigation & CAD, High Court of Andhra Pradesh [OUT]
11. Two CCs to GP for Commercial Taxes, High Court of Andhra Pradesh [OUT]
12. One spare copy

HIGH COURT

NJS, J

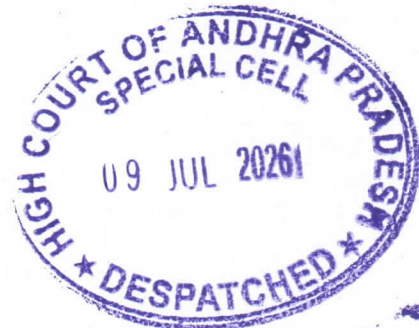
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TCDS, J

DATED: 06/07/2026

LIST ON 04.08.2026

ORDER



WP No.9353 of 2026; 25207; 25209 & 25211 of 2025

INTERIM SUSPENSION