

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

THURSDAY, THE THIRTIETH DAY OF APRIL
TWO THOUSAND AND TWENTY SIX



:PRESENT:

HONOURABLE MRS. LISA GILL, THE CHIEF JUSTICE
AND

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

WRIT PETITION NO: 5895 OF 2025 ALONG WITH WP.Nos.6065, 6069 &
6269 OF 2025

WRIT PETITION NO: 5895 OF 2025

Between:

SakthiMoogambiga Granites, S.No.489/1, Plot.No.594, Temburu Road,
Vamsadara Colony, Tekkali, Srikakulam-532202. Rep.by its Proprietor
G.Venugopal

...Petitioner

AND

1. The State of Andhra Pradesh, Commercial taxes Department,
Secretariat, Velagapudi, Guntur District, rep. by its Secretary.
2. The State of Andhra Pradesh, Department of Mines and Geology,
Secretariat, Velagapudi, Guntur District, rep. by its Secretary.
3. The Assistant Commissioner of State Tax, Narasannapeta Circle,
Vizianagaram Division, Srikakulam District.

...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 please to issue Writ of Mandamus declaring the impugned order vide ARN. AD370524000155I with Ref.No.ZD370824004346E (F.Y. 2022-23) dt.06.08.2024 issued by Respondent No.3 as illegal, arbitrary and violative of Art.14, 19 and 289 of the Constitution of India r/w Finance Act, 1994 and consequently set-aside the same.

IA NO: 1 OF 2025

Petition under Section 151 CPC is filed 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 impugned order vide ARN:AD370524000155I with Ref.No.ZD370824004346E (F.Y: 2022- 23) dt.06.08.2024 issued by Respondent No.3, Pending disposal of WP 5895 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 dated:12.03.2025 and upon hearing the arguments of M/s. UTTARA LEGAL Advocate for the Petitioner, and of Government Pleader for COMMERCIAL TAX for Respondent Nos.1 & 3, and of Government Pleader for MINES AND GEOLOGY for Respondent No.2;

WRIT PETITION NO: 6065 OF 2025

Between:

M/s.SakthiMoogambiga Granites, S.No.489/1, Plot.No.594, Temburu Road, Vamsadara Colony, Tekkali, Srikakulam-532202. Rep.by its Proprietor G.Venugopal

...Petitioner

AND

1. The State of Andhra Pradesh, Commercial taxes Department, Secretariat, Velagapudi, Guntur District rep. by its Secretary.
2. The State of Andhra Pradesh, Department of Mines and Geology, Secretariat, Velagapudi, Guntur District rep. by its Secretary.
3. The Assistant Commissioner of State Tax, Narasannapeta Circle, Vizianagaram Division, Srikakulam District.

...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 Writ of Mandamus declaring the impugned order vide

ARN AD3704240125657 dt.06.08.2024 (F.Y 2022-23) issued by Respondent No.3 as illegal, arbitrary and violative of Art. 14, 19 and 289 of the Constitution of India r/w Finance Act, 1994 and consequently set-aside the same.

IA NO: 1 OF 2025:

Petition under Section 151 CPCis filed 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 impugned order vide ARN:AD3704240125657 dt.06.08.2024 (F.Y: 2022-23) issued by Respondent No.3, Pending disposal of WP 6065 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 dated:12.03.2025 and upon hearing the arguments of M/s. UTTARA LEGAL Advocate for the Petitioner, and of Government Pleader for COMMERCIAL TAX for Respondent Nos.1 & 3, and of Government Pleader for MINES AND GEOLOGY for Respondent No.2;

WRIT PETITION NO: 6269 OF 2025

Between:

M/s.Gaura Minerals, Flat No.511, D.No.7-18-2, Akshaya villas Apartment, Kirlampudi layout, China Waltair, Visakhapatnam, A.P- 530017.
Represented by its Partner A.B.L.Tayaru.

...Petitioner

AND

1. The State Of Andhra Pradesh, Commercial taxes Department, Secretariat, Velagapudi, Guntur District rep. by its Secretary.
2. The State of Andhra Pradesh, Department of Mines and Geology, Secretariat, Velagapudi, Guntur District rep. by its Secretary.
3. The Assistant Commissioner of State Tax, Chinawaltair Circle, Visakhapatnam Division Visakhapatnam District.

...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 Writ of Mandamus declaring the impugned order vide DIN 3725022519624 Dt 25.02.2025 with Ref. NO.AD370224008374C issued by Respondent No.3 levying belated payment of interest of tax on paid RCM on royalty/seignorage paid to Mines department for year 2020-21 under section 50 of the GST act as illegal, arbitrary and violative of Art.14, 19 and 289 of the Constitution of India r/w Finance Act, 1994 and consequently set-aside.

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 impugned order vide DIN 3725022519624 Dt 25.02.2025 with Ref. NO.AD370224008374C issued by Respondent No.3 levying belated payment of interest of tax on paid RCM on royalty/seignorage paid to Mines department for year 2020-21 under section 50 of the GST act , Pending disposal of WP 6269 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 dated:12.03.2025 and upon hearing the arguments of M/s. Uttara Legal, Advocate for the Petitioner, GP for Commercial Tax for the Respondent Nos.1 & 3 and GP for Mines & Geology for Respondent No. 2;

WRIT PETITION NO: 6069 OF 2025

Between:

M/s.SakthiMoogambiga Granites, S.No.489/1, Plot.No.594, Temburu Road, Vamsadara Colony, Tekkali, Srikakulam-532202. Rep.by its Proprietor G.Venugopal

...Petitioner

AND

1. The State of Andhra Pradesh, Commercial taxes Department, Secretariat, Velagapudi, Guntur District, rep. by its Secretary.

2. The State of Andhra Pradesh, Department of Mines and Geology, Secretariat, Velagapudi, Guntur District, rep. by its Secretary.
3. The Assistant Commissioner of State Tax, Narasannapeta Circle, Vizianagaram Division, Srikakulam District.

...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 Writ of Mandamus declaring the impugned order vide ARN AD370524000160R with Ref.No.ZD3708240035776 (F.Y 2022-23) dt.06.08.2024 issued by Respondent No.3 as illegal, arbitrary and violative of Art. 14, 19 and 289 of the Constitution of India with r/w Finance Act, 1994 and consequently set-aside the same.

A NO: 1 OF 2025:

Petition under Section 151 CPC is filed 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 impugned order vide ARNAD370524000160R with Ref.No.ZD3708240035776 (F.Y 2022- 23) dt.06.08.2024 issued by Respondent No.3, Pending disposal of WP 6069 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 dated:12.03.2025 and upon hearing the arguments of M/s UTTARA LEGAL Advocate for the Petitioner, and of Government Pleader for COMMERCIAL TAX for Respondent Nos.1 & 3, and of Government Pleader for MINES AND GEOLOGY for Respondent No.2;

WRIT PETITION NO: 6269 OF 2025

Between:

M/s.Gaura Minerals, Flat No.511, D.No.7-18-2, Akshaya villas Apartment, Kirlampudi layout, China Waltair, Visakhapatnam, A.P- 530017.
Represented by its Partner A.B.L.Tayaru.

...Petitioner

AND

1. The State Of Andhra Pradesh, Commercial taxes Department, Secretariat, Velagapudi, Guntur District rep. by its Secretary.
2. The State of Andhra Pradesh, Department of Mines and Geology, Secretariat, Velagapudi, Guntur District rep. by its Secretary.
3. The Assistant Commissioner of State Tax, Chinawaltair Circle, Visakhapatnam Division Visakhapatnam District.

...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 Writ of Mandamus declaring the impugned order vide DIN 3725022519624 Dt 25.02.2025 with Ref. NO.AD370224008374C issued by Respondent No.3 levying belated payment of interest of tax on paid RCM on royalty/seignorage paid to Mines department for year 2020-21 under section 50 of the GST act as illegal, arbitrary and violative of Art.14, 19 and 289 of the Constitution of India r/w Finance Act, 1994 and consequently set-aside.

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 impugned order vide DIN 3725022519624 Dt 25.02.2025 with Ref. NO.AD370224008374C issued by Respondent No.3 levying belated payment of interest of tax on paid RCM on royalty/seignorage paid to Mines department for year 2020-21 under section 50 of the GST act , Pending disposal of WP 6269 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 dated:19.03.2025 and upon hearing the arguments of M/s. Uttara Legal Advocate for the Petitioner, GP for Commercial Tax for the Respondent Nos.1 & 3 and GP for Mines & Geology for Respondent No. 2, 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 granted earlier shall continue to operate till next date of hearing.

Photocopy of this order be placed on the files of connected cases.

//TRUE COPY//

**SD/- N.SRINIVASA RAO
ASSISTANT REGISTRAR**

SECTION OFFICER

To,

- 1) The Secretary, State of Andhra Pradesh, Commercial taxes Department, Secretariat, Velagapudi, Guntur District. (BY SPECIAL MESSENGER)
- 2) The Secretary, State of Andhra Pradesh, Department of Mines and Geology, Secretariat, Velagapudi, Guntur District. (BY SPECIAL MESSENGER)
- 3) The Assistant Commissioner of State Tax, Narasannapeta Circle, Vizianagaram Division, Srikakulam District.
- 4) The Assistant Commissioner of State Tax, Chinawaltair Circle, Visakhapatnam Division Visakhapatnam District. **(3&4 by SPEED POST)**
- 5) One CC to M/s. UTTARA LEGAL, Advocate [OPUC]
- 6) Two CCs to GP FOR COMMERCIAL TAX, High Court Of Andhra Pradesh. [OUT]

7) Two CCs to GP FOR MINES AND GEOLOGY, High Court Of Andhra Pradesh. [OUT]

8) **One spare copy**

9)

HIGH COURT

HC,J

&

RRR,J

DATED:30.04.2026

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

ORDER



WRIT PETITION NO: 5895 OF 2025 ALONG WITH WP.Nos.6065, 6069 & 6269 OF 2025

DIRECTION