



IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI
(Special Original Jurisdiction)



WEDNESDAY, THE EIGHTH DAY OF OCTOBER
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: 26397 OF 2025

Between:

Venkateswara Traders, Rep., by its Proprietor Pedarthi Swathi, Office at
D.No.54/6/27, Plot No.1 12 and 113, Besides Kommineni Oils, Block
No.GXX11, 4th Cross, 4th Road, Vijayawada, Krishna District.

...PETITIONER

AND

1. The State of Andhra Pradesh, rep., by its Principal Secretary,
Commercial (State) Tax Department, Secretariat Buildings, Velagapudi,
Amaravati.
2. The Chief Commissioner of State Tax, The State of Andhra Pradesh
Having office at Door No. 12-468-4, Adjacent To NH-16, Service Road,
Kunchanapally, Guntur District Andhra Pradesh.
3. The Commissioner of State Taxes, The State of Andhra Pradesh
Having office at Door No. 12-468-4, Adjacent To NH-16, Service Road,
Kunchanapally, Guntur District Andhra Pradesh.
4. The Assistant Commissioner State Tax, Autonagar Circle., Vijayawada.

...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 an appropriate Writ, Order or direction more particularly one in the nature of Writ of Mandamus declaring the Order, dated 03.09.2025 in DIN3703092517765 in Form GST Mov-11 for confiscation of the goods and the conveyance and the demand of tax, fine and penalty of Rs.5,18,284/- of penalty and fine of Rs. 15,54,850/- on goods and Rs.5,18,284/- fine for conveyance i.e., vehicle bearing registration No.HR55AV2333 issued by the respondent No.4 on behalf of the respondents No.2 without considering the explanation submitted and without giving an opportunity of hearing and contrary to CBIC Circular No.41/15/2018-GST, dated 13.04.2018 and Section 129(6) of the AP GST Act, 2017 as arbitrary, illegal, colourable exercise of power apart from being violative of the Fundamental and Constitutional Right guaranteed to me under Articles 14, 19, 21 and 300-A of the Constitution of India and consequently set aside the same and direct the respondent No.4 to release the metal scrap seized vide the Order of detention under Section 129 of the Central Goods and Services Tax Act, 2017 in Form GST MOV-06, dated 19.07.2025 on behalf of the respondents No.2.

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 suspend the operation of the Order, dated 03.09.2025 in DIN3703092517765 in Form GST Mov-11 for confiscation of the goods and the conveyance and the demand of tax, fine and penalty of Rs.5,18,284/- of penalty and fine of Rs. 15,54,850/- on goods and Rs.5,18,284/- fine for conveyance i.e., vehicle bearing registration No.HR55AV2333 issued by the respondent No.4 on behalf of the respondents No.2, pending disposal of the above Writ Petition.

IA NO: 2 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

direct the respondents to release the metal scrap seized Order of detention under Section 129 of the Central Goods and Services Tax Act, 2017 in Form GST MOV-06, dated 19.07.2025 on behalf of the respondents No.2, in terms of the Intimation Notice, dated 25.08.2025 in DIN 3725082539087, pending disposal of the above Writ Petition.

Counsel for the Petitioner: SRI B.ABHAY SIDDHANTH MOOTHA

Counsel for the Respondent Nos.1 to 4: GP FOR COMMERCIAL TAX

The Court made the following order:



IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI
(Special Original Jurisdiction)

[3529]

WEDNESDAY, THE EIGHTH DAY OF OCTOBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 26397/2025

Between:

1.VENKATESWARA TRADERS, REP., BY ITS PROPRIETOR
PEDARTHI SWATHI, OFFICE AT D.NO.54/6/27, PLOT NO.L 12 AND
113, BESIDES KOMMINENI OILS, BLOCK NO.GXX11, 4TH CROSS,
4TH ROAD, VIJAYAWADA, KRISHNA DISTRICT.

...PETITIONER

AND

- 1.THE STATE OF ANDHRA PRADESH, REP., BY ITS PRINCIPAL
SECRETARY, COMMERCIAL (STATE) TAX DEPARTMENT,
SECRETARIAT BUILDINGS, VELAGAPUDI, AMARAVATI.
- 2.THE CHIEF COMMISSIONER OF STATE TAX, THE STATE OF
ANDHRA PRADESH HAVING OFFICE AT DOOR NO. 12-468-
4,ADJACENT TO NH-16,SERVICE ROAD,
KUNCHANAPALLY,GUNTUR DISTRICT ANDHRA PRADESH.
- 3.THE COMMISSIONER OF STATE TAXES, THE STATE OF ANDHRA
PRADESH HAVING OFFICE AT DOOR NO. 12-468-4,ADJACENT TO
NH-16,SERVICE ROAD, KUNCHANAPALLY,GUNTUR DISTRICT
ANDHRA PRADESH.
- 4.THE ASSISTANT COMMISSIONER STATE TAX, AUTONAGAR
CIRCLE., VIJAYAWADA.

...RESPONDENT(S):

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 topleased to issue an appropriate Writ, Order or direction more particularly one in the nature of Writ of Mandamus declaring the Order, dated 03.09.2025 in DIN3703092517765 in Form GST Mov-11 for confiscation of

the goods and the conveyance and the demand of tax, fine and penalty of Rs.5,18,284/- of penalty and fine of Rs. 15,54,850/- on goods and Rs.5,18,284/- fine for conveyance i.e., vehicle bearing registration No.HR55AV2333 issued by the respondent No.4 on behalf of the respondents No.2 without considering the explanation submitted and without giving an opportunity of hearing and contrary to CBIC Circular No.41/15/2018-GST, dated 13.04.2018 and Section 129(6) of the AP GST Act, 2017 as arbitrary, illegal, colourable exercise of power apart from being violative of the Fundamental and Constitutional Right guaranteed to me under Articles 14, 19, 21 and 300-A of the Constitution of India and consequently set aside the same and direct the respondent No.4 to release the metal scrap seized vide the Order of detention under Section 129 of the Central Goods and Services Tax Act, 2017 in Form GST MOV-06, dated 19.07.2025 on behalf of the respondents No.2 and pass

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 suspend the operation of the Order, dated 03.09.2025 in DIN3703092517765 in Form GST Mov-11 for confiscation of the goods and the conveyance and the demand of tax, fine and penalty of Rs.5,18,284/- of penalty and fine of Rs. 15,54,850/- on goods and Rs.5,18,284/- fine for conveyance i.e., vehicle bearing registration No.HR55AV2333 issued by the respondent No.4 on behalf of the respondents No.2, pending disposal of the above Writ Petition and pass

IA NO: 2 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 direct the respondents to release the metal scrap seized Order of detention under Section 129 of the Central Goods and Services Tax Act, 2017 in Form GST MOV-06, dated 19.07.2025 on behalf of the respondents No.2, in terms of the Intimation Notice, dated 25.08.2025 in DIN 3725082539087, pending disposal of the above Writ Petition and pass

Counsel for the Petitioner:

1.B.ABHAY SIDDHANTH MOOTHA

Counsel for the Respondent(S):

1.GP FOR COMMERCIAL TAX

The Court made the following order: (*per Hon'ble Sri Justice R. Raghunandan Rao*)

The goods of the petitioner had been seized by the 4th respondent, on 18.07.2025, when they were in transit. Subsequently, the 4th respondent had also passed orders of seizure and subsequently, orders of confiscation. The petitioner, being aggrieved by the order of confiscation, dated 03.09.2025, has approached this Court, by way of the present Writ Petition.

2. The primary grounds raised by the petitioner are that the 4th respondent passed orders of confiscation, dated 03.09.2025, without considering the explanation submitted by the petitioner on 01.08.2025. The petitioner also contends that the 4th respondent, having given an opportunity to pay the penalty amount, under Section 129 (6) for release of confiscated material, could not have passed the order of confiscation even before the time granted under Section 129 (6) had not expired. The learned counsel for the petitioner would submit that since the petitioner had already paid the amount, claimed under Section 129 (6), the further confiscation proceedings could not have been initiated under Section 130 of the GST Act.

3. The learned Government Pleader for Commercial Tax fairly conceded that the representation of the petitioner had not been considered by the 4th respondent before the impugned order of 03.09.2025 had been passed. However, the learned Government Pleader would contend that the initiation of action under Section 130 is appropriate and is in accordance with law.

4. As there has been violation of principles of natural justice, on account of non-consideration of the representation of the petitioner, this Writ Petition can be disposed of on this short ground.

5. Accordingly, the impugned order of confiscation, dated 03.09.2025, passed by the 4th respondent, is set aside and the matter is remanded back to the 4th respondent to pass orders after considering the objections raised by the petitioner and also after considering the question of whether proceedings under Section 130 of the GST Act could have been initiated even before the time granted under Section 129 (6) had not expired. Further, the 4th respondent shall also take into account the fact that the petitioner had already paid the amount, demanded under Section 129 (6).

6. Accordingly, the present Writ Petition is disposed of. There shall be no order as to costs.

As a sequel, pending miscellaneous applications, if any, shall stand closed.

//TRUE COPY//

Sd/- K. TATA RAO
DEPUTY REGISTRAR


SECTION OFFICER

To,

1. The Principal Secretary, Commercial (State) Tax Department, State of Andhra Pradesh, Secretariat Buildings, Velagapudi, Amaravati.
2. The Chief Commissioner of State Tax, The State of Andhra Pradesh Having office at Door No. 12-468-4, Adjacent To NH-16, Service Road, Kunchanapally, Guntur District Andhra Pradesh.
3. The Commissioner of State Taxes, The State of Andhra Pradesh Having office at Door No. 12-468-4, Adjacent To NH-16, Service Road, Kunchanapally, Guntur District Andhra Pradesh.
4. The Assistant Commissioner State Tax, Autonagar Circle., Vijayawada.
5. One CC to Sri B. Abhay Siddhanth Mootha, Advocate [OPUC]
6. Two CCs to GP for Commercial Tax, High Court of Andhra Pradesh [OUT]
7. Two CD Copies.

HIGH COURT

DATED:08/10/2025

ORDER

WP No. 26397 OF 2025



DISPOSING OF THE W.P. WITHOUT COSTS