

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

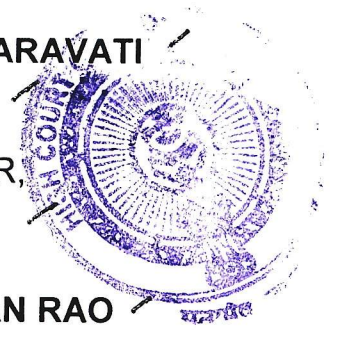
**WEDNESDAY, THE THIRD DAY OF DECEMBER,
TWO THOUSAND AND TWENTY FIVE**

:PRESENT:

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 32985 OF 2025



Between:

M/s. Sri PVG Agencies, D.No. 02/101-1, Murali Krishna Rice Mill, Vinduru road. West Gudur, TIRUPATI Dist. Nellore-524101, Andhra Pradesh. Rep. by Its Proprietor Sri. Kuppurgari Jyothsna, W/o. Srihari Aged about 44 years.

...Petitioner

AND

1. The Additional Commissioner of Central Tax, Guntur, D.No. 3-30-15, Ring Road, Guntur- 522006, Andhra Pradesh.
2. The Assistant Commissioner Of Central Tax, D.No. 24-7-205/2, Plot No. 121, 12th Road, Magunta Layout, Nellore- 524003, Andhra Pradesh.
3. State of Andhra Pradesh, Rep by its Principal Secretary, Revenue (CT) Department, Velagapudi, Amaravathi, Guntur District, Andhra Pradesh.
4. Union of India, Represented by its Secretary, Ministry of Finance, 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 an appropriate writ, order or direction particularly in the nature of Writ of MANDAMUS declaring the impugned order dated 14-10-2025 in DIN No. 20251055AS000000A37B in Order in Appeal No.GUN-GST- OOO-APP-203-2025-26 passed by 1st respondent setting aside the refund sanction order dated 06-03-2024 passed by the 2nd Respondent who filed appeal to 1st Respondent against his own order as illegal, arbitrary, unjust, improper,

unethical and violative of the principles of natural justice, contrary to the GST Act and rules 2017, and IGST ACT 2017 violative of Notification No. 35/2021-Central Tax and Circular No. 162/18/2021-GST as articles 14, 19(1)(g), 21, 265, 300A of the Constitution of India, violating the doctrine nemo judex in causa sua and consequently to set aside the same and up hold the refund sanctioning order dt. 29/12/2023;

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 impugned order dated 14-10- 2025 in DIN No. 20251055AS000000A37B in Order in Appeal No. GUN-GST-OOO-APP-203-2025-26 passed by 1st respondent, Pending disposal of WP 32985 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.M V J K KUMAR Advocate for the Petitioner, Sri.SANTHI CHANDRA Standing counsel for R1 and R2, GP for Commercial Tax for R3, Sri.A.S.C.Bose, Standing counsel for Respondent No.4 and the Court made the following.

ORDER:

Registry is directed to delete the name of Smt.Santhi Chandra, learned counsel and print the name of Sri.K.Durga Prasad, learned counsel for the respondents, in the cause-list.

Time is sought by the learned counsel.

Post on 10.12.2025.

In the meanwhile, there shall be stay of recovery of dues pursuant to the impugned, date 14.10.2025.

**Sd/-K.Raja Babu,
ASSISTANT REGISTRAR**

//TRUE COPY//


SECTION OFFICER

To,

1. The Additional Commissioner Of Central Tax, Guntur, D.No. 3-30-15, Ring Road, Guntur- 522006, Andhra Pradesh.
2. The Assistant Commissioner of Central Tax, D.No. 24-7-205/2, Plot No. 121, 12th Road, Magunta Layout, Nellore- 524003, Andhra Pradesh. (by RPAD)
3. The Principal Secretary, State of Andhra Pradesh, Revenue (CT) Department, Velagapudi, Amaravathi, Guntur District, Andhra Pradesh. (by **Special Messenger**)
4. The Secretary, Union of India, Ministry of Finance, New Delhi -110001. (addressee 1, 2 and 4 by **RPAD**)
5. One CC to Sri. M V J K Kumar Advocate [OPUC]
6. One CC to Smt. Santhi Chandra Advocate [OPUC]
7. One CC to Sri. Durga Prasad, Advocate [OPUC]
8. Two CCs to GP for Commercial Tax, High Court of A.P.[OUT]
9. Two spare copies.

HIGH COURT

RRR,J

&

TCDS,J

DATED:03/12/2025

Post on 10.12.2025

ORDER

WP.No.32985 of 2025

STAY

