

[3529]

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

AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 33628 OF 2025

Between:

M/s Telugu Narayana, Works contractor Rep. by its Proprietor, Sri T. Narayana D.No.3/7/133/3, Mekalabanda backside Srisailam-518101, Kurnool District Andhra Pradesh.

Petitioner

AND

1. The Assistant Commissioner (ST) FAC , Nandyal -I circle, Nandyal, Kurnool District, Andhra Pradesh.
2. The Appellate Additional Commissioner (ST), Appellate Authority, Tirupathi Division, Tirupathi, Andhra Pradesh .
3. State of Andhra Pradesh, rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Velagapudi, Amaravathi, Guntur District.
4. The Union of India, Rep. by its Secretary (Finance) Ministry of Finance, North Block, New Delhi 110001

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 a Writ of Mandamus or any other appropriate writ or order or direction declaring the order of the 2nd Respondent dated 30.11.2024 in the appeal filed by the Petitioner against the assessment order dated 27.4.2023

passed by the 1st Respondent for the years 2019-20 to 2020-21 under the Goods and Service Tax Act, 2017, as illegal, arbitrary, contrary to law, and 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 grant stay of recovery of the disputed demand pursuant to the impugned orders of 2nd Respondent 30.11.2024 for the period 2019-20 to 2020-21 under the Goods and Service Tax Act, 2017, Pending disposal of WP 33628 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 SRINIVASA RAO KUDUPUDI Advocate for the Petitioner, GP for Commercial Taxes for the Respondent Nos.1 to 3 and of Deputy Solicitor General of India for Respondent No. 4 and the Court made the following

ORDER

Post after filing of counter-affidavit.

In the meanwhile, there shall be stay of recovery of interest, pursuant to the impugned order of assessment, dated 20.10.2023 as well as the order of appeal, dated 11.04.2025.

//TRUE COPY//

**SD/- B.PRASAD RAO
DEPUTY REGISTRAR
SECTION OFFICER**

To,

1. The Assistant Commissioner (ST) FAC , Nandyal -I circle, Nandyal, Kurnool District, Andhra Pradesh.
2. The Appellate Additional Commissioner (ST), Appellate Authority, Tirupathi Division, Tirupathi, Andhra Pradesh .

3. State of Andhra Pradesh, rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Velagapudi, Amaravathi, Guntur District.
4. The Union of India, Rep. by its Secretary (Finance) Ministry of Finance, North Block, New Delhi 110001 (1 to 4 by RPAD)
5. One CC to SRI. SRINIVASA RAO KUDUPUDI, Advocate [OPUC]
6. Two CCs to GP FOR COMMERCIAL TAX ,High Court Of Andhra Pradesh. [OUT]
7. One CC to Deputy Solicitor General of India [OPUC]
8. **Two spare copies.**

adp

HIGH COURT

RRR,J

&

TCDS,J

DATED:03/12/2025

POST AFTER FILING OF COUNTER-AFFIDAVIT

ORDER

WP.No.33628 of 2025

STAY

