

[3529]

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

WEDNESDAY, THE SEVENTEENTH 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: 35043 OF 2025



Between:

M/s.Natural Stones, Rep.by its Managing Partner Ch.Srinivas Kumar
S/o.Late Ch.Venkata Rao Aged about 49 Years Occ.Business,
R/o.D.No.38-2 Plot No.2, Srinivasa Nagar Colony Near Aditya Degree
College Srikakulam, Srikakulam District Andhra Pradesh.

.... Petitioner

AND

1. The State Of Andhra Pradesh, Rep by its Principal Secretary Revenue (CT) Department, A.P. Secretariat Velagapudi Amaravathi Guntur District
2. The Joint Commissioner (ST), Vizianagaram Division, Vizariagaram District, AP
3. The Assistant Commissioner (ST), (FCA) Srikakulam Circle, Srikakulam Srikakulam District, AP
4. The Union of India, Through the Revenue Secretary Department of Revenue Ministry of Finance, 128-A, North Block New Delhi - 110 001

... 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 an appropriate Writ, Order or Direction, more particularly one in the nature of a Writ of Mandamus declaring the action of the 3rd

Respondent in issuing notice vide Ref.No.ZD370825023920B Dt.28-08-2025 fixing to pay an amount of Rs.11,91,272/- under Reverse Charge Mechanism (RCM) liability on Royalty for the financial year 2024-2025 under APGST/CGST Act, 2017 without any such liability to pay, without any manner of right to levy RCM and though no GST is payable on royalty and seigniorage without considering the explanation dt. 12-09-2025 as highly illegal, arbitrary, ultravirous the CGST Act as well as the Constitution of India and consequently to set aside the impugned notice dt.28-08-2025 issued by the 3rd respondent.

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 all further proceedings pursuant to the notice Ref.No.ZD37082 5023920B Dt.28-08-2025 issued by the 3rd respondent, Pending disposal of WP 35043 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 YASWANTH GADE Advocate for the Petitioner, GP FOR REVENUE for respondent Nos.1 to 3, Additional Solicitor General of India for the Respondent No.4, the Court made the following.

ORDER

The issue raised in the present Writ Petition is pending before the Court.

Accordingly, Registry is directed to place the bundle before the Hon'ble The Chief Justice for appropriate directions

In the meanwhile, there shall be stay of collection of tax, pursuant to the show-cause notice, dated 28.08.2025.

//TRUE COPY//

SD/-U.SRI DEVI
DEPUTY REGISTRAR
SECTION OFFICER

To,

1. The Principal Secretary Revenue (CT) Department, State of Andhra Pradesh, Secretariat Velagapudi Amaravathi Guntur District
2. The Joint Commissioner (ST), Vizianagaram Division, Vizianagaram District, AP
3. The Assistant Commissioner (ST), (FCA) Srikakulam Circle, Srikakulam Srikakulam District, AP
4. The Union of India, Through the Revenue Secretary Department of Revenue Ministry of Finance, 128-A, North Block New Delhi - 110 001(1 to 4 by RPAD)
5. One CC to SRI. YASWANTH GADE Advocate [OPUC]
6. One CC to Additional Solicitor General of India, High Court of Andhra Pradesh. [OPUC]
7. Two CCs to GP FOR REVENUE, High Court Of Andhra Pradesh. [OUT]
8. The Section Officer, Writ Non-Service Section, High Court of Andhra Pradesh.
9. One spare copy

ksr

HIGH COURT

RRR, J

&

TCDS, J

DATED:17/12/2025

ORDER

WP.No.35043 of 2025

STAY

