

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

FRIDAY, THE FIRST DAY OF MAY,
TWO THOUSAND AND TWENTY SIX



:PRESENT:

THE HONOURABLE MRS. LISA GILL, THE CHIEF JUSTICE

AND

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

WRIT PETITION NO: 35043 OF 2025

Between:

M/s.Natural Stones, Rep.by its Managing Partner Ch.Srinivas Kumar
S/o.LateCh.VenkataRao 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, 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

... 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 the earlier order of the High Court dated 17.12.2025 made herein 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:

“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.

In the meanwhile, pleadings be completed.

Interim order to continue till next date of hearing.”

//TRUE COPY//

**SD/- K. KASIRAO ACHARI
ASSISTANT REGISTRAR
SECTION OFFICER**

To,

1. One CC to Sri Yaswanth Gade, Advocate [OPUC]
2. One CC to Additional Solicitor General of India, High Court of Andhra Pradesh. [OPUC]
3. Two CCs to GP FOR REVENUE, High Court of Andhra Pradesh. [OUT]
4. The Section Officer, Writ Non-Service Section, High Court of Andhra Pradesh.
5. One spare copy

PSD

HIGH COURT

**HC, J
&
NJS, J**

DATE:01/05/2026

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

ORDER

WP.No.35043 of 2025



EXTENSION OF INTERIM ORDER