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

WEDNESDAY, THE TWENTY FOURTH 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: 35871 OF 2025

Between:

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 522238.
2. The Joint Commissioner (ST), Vizianagaram Division, Vizianagaram District, AP 535001
3. The Assistant Commissioner (ST) (FCA), Srikakulam Circle, Srikakulam Srikakulam District, AP 532001
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 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.ZD370825023929T Dt.28-08-2025 fixing to pay an amount of Rs.1,48,863/- under Reverse Charge Mechanism (RCM) liability on Royalty for the financial year 2023-2024 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 seigniorge 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 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.ZD370825023929T Dt.28-08-2025 issued by the 3rd respondent pending disposal of the above writ petition;

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 and of GP FOR COMMERCIAL TAX, for the Respondent Nos.1 to 3 and of 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 I 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.

SD/- T. SRINIVASA RAO
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Principal Secretary, Revenue (CT) Department, The State of Andhra Pradesh, A.P. Secretariat, Velagapudi, Amaravathi, Guntur District 522238. (by SPECIAL MESSENGER)
2. The Joint Commissioner (ST), Vizianagaram Division, Vizianagaram District, AP 535001
3. The Assistant Commissioner (ST) (FCA), Srikakulam Circle, Srikakulam Srikakulam District, AP 532001
4. The Revenue Secretary, Department of Revenue, Ministry of Finance, The Union of India, 128-A, North Block, New Delhi- 110 001 (Addressee Nos. 2 to 4 BY RPAD)
5. One CC to Sri. YASWANTH GADE, Advocate [OPUC]
6. Two CCs to GP FOR COMMERCIAL TAX, High Court Of Andhra Pradesh. [OUT]
7. One CC to ADDITIONAL SOLICITOR GENERAL OF INDIA, High Court of Andhra Pradesh. [OPUC]
8. **One spare copy**

JSS

HIGH COURT

RRR, J
&
TCDS, J

DATED:24/12/2025

ORDER

WP.No.35871 of 2025

STAY