

[3529]

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

WEDNESDAY, THE SEVENTH DAY OF JANUARY

TWO THOUSAND AND TWENTY SIX

:PRESENT:

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

&

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 146 OF 2026



Between:

M/s. Rock Granites, Quarry SY No 153, Gundlasagaram Village and Post,
Gudupalli Mandal, Chittor, 517423.Andhra Pradesh. Represented by its partner
Sri Natarajan S/o K T Loganathan

Petitioner

AND

1. Union Of India, Ministry of Law and Justice Through its Secretary, 4th Floor,
A-Wing, Shastri Bhawan, New Delhi 110001.
2. State of Andhra Pradesh, Rep by its Principal Secretary, Revenue (CT)
Department, Velagapudi, Amaravathi, Guntur District, Andhra Pradesh –
522237.
3. The Assistant Commissioner (ST), Palamaner Circle, Chittor Division Andhra
Pradesh - 517408
4. The Director of Mines and Geology, 5th and 6th Floor, 'B' Block, Srianjaneya
Towers, Ibrahimpatnam, Vijayawada, Krishna District. -521456
5. The Bank Manager, KARUR VYSYA BANK D.No. 14-113/11 and 14-105/1,
Vajral Chetty Street, Kuppam, Andhra Pradesh – 517425.

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 in Form GST DRC-07 in Order No. 37AAMFR8171P1Z7/003/RCM dated 29-01-2025 issued by the 3rd respondent passed in a composite manner for the multiple assessment years and in levying GST on the royalty paid to the State Government, Mines and Geology and also the levy of GST on the royalty paid in RCM and claimed as input tax credit saying that which would be claimed on the net quantity alone when the act says otherwise as also the demand for payment of the input tax credit claimed on the net quantity and the tax determined for the difference between Form 2A and 3B as illegal, arbitrary, contrary to the provisions of the Act, unjust, improper, without jurisdiction and double jeopardy, violative of articles 14, 19(1)(g), 21 and 265 and also 300A of the Constitution of India.

IA NO: 1 OF 2026

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 in pursuance of the impugned order in FORM DRC-07 in Order No: 37AAMFR8171P1Z7/003/RCM dated 29-01- 2025 issued by the 3rd respondent pending disposal of the writ petition and pass, Pending disposal of WP 146 of 2026, on the file of the High Court.

IA NO: 2 OF 2026

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 suspend the garnishee notice dated 15-12-2025 issued in GST DRC-13 to the 5th

Respondent Bank and Pending disposal of WP 146 of 2026, 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, Advocate for the Respondent(s) and 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 impugned order of assessment, dated 29.01.2025. In view of the stay, attachment of the bank account of the petitioner would also remain stayed.”

//TRUE COPY//

**SD/- K.J.RAJA BABU
ASSISTANT REGISTRAR
SECTION OFFICER**

To,

1. The Secretary, Union Of India, Ministry of Law and Justice Through its Secretary, 4th Floor, A-Wing, Shastri Bhawan, New Delhi 110001. (by RPAD)
2. The Principal Secretary, The State of Andhra Pradesh, Revenue (CT) Department, Velagapudi, Amaravathi, Guntur District, Andhra Pradesh.- 522237.

3. The Assistant Commissioner (ST), Palamaner Circle, Chittoor Division Andhra Pradesh - 517408 (by RPAD)
4. The Director of Mines and Geology, 5th and 6th Floor, 'B' Block, Srijananya Towers, Ibrahimpatnam, Vijayawada, Krishna District. -521456
5. The Bank Manager, KARUR VYSYA BANK D.No. 14-113/11 and 14-105/1, Vajral Chetty Street, Kuppam, Andhra Pradesh - 517425 (by RPAD)
6. One CC to SRI. M V J K KUMAR Advocate [OPUC]
7. Two CCs to GP FOR Commercial Tax & Mines and Geology, High Court Of Andhra Pradesh at Amaravati. [OUT]
8. One Spare Copy.

HIGH COURT

RRR,J

&

TCDSJ

DATED: 07/01/2026

ORDER

WP.No.146 of 2026

