

[3529]

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

WEDNESDAY, THE THIRTY FIRST 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: 36560 OF 2025

Between:

M/s. Sri Surya Sai Granites, SY.NO.417/A, Panatoor,
Bommasamudram, Chittoor-517001, Andhra Pradesh

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), Chittoor-I Circle, Chittoor Division Andhra Pradesh.-517001
4. The Director of Mines and Geology, 5th & 6th Floor, 'B' Block, Srianjaneya Towers, Ibrahimpatnam, Vijayawada, Krishna District. 521456

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 particularly in

the nature of Writ of MANDAMUS declaring the impugned order in Form GST DRC-07 in DIN 3727012556608 dated 28-01-2025 issued by the 3rd respondent passed in a composite manner for the multiple assessment years and seeking to levy 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 of the Constitution of India;

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 stay all further proceedings in pursuance of the impugned Annexure-P1 order in Form GST DRC-07 in DIN 3727012556608 dated 28-01-2025 issued by the 3rd respondent pending disposal of the 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. M V J K KUMAR, Advocate for the Petitioner and of ADDITIONAL SOLICITOR GENERAL OF INDIA, for the Respondent No.1 and of and of GP FOR COMMERCIAL TAX, for the Respondent Nos. 2 & 3 and of GP FOR MINES & GEOLOGY, for the Respondent No.4;

The Court made the following ORDER:

As similar matters are already pending before the First Court, it would be appropriate that this matter also be placed before the Hon'ble The Chief Justice, for posting the matter before an appropriate Bench.

In the meanwhile, there shall be stay of collection of tax, pursuant to the impugned order, dated 28.01.2025.

//TRUE COPY//

SD/- M.PRABHAKARA RAO
DEPUTY REGISTRAR
SECTION OFFICER

To,

1. The Secretary, Union of India, Ministry of Law and Justice, 4th Floor, A-Wing, Shastri Bhawan, New Delhi 110001.
2. The Principal Secretary, Revenue (CT) Department, State of Andhra Pradesh, Velagapudi, Amaravathi, Guntur District, Andhra Pradesh.- 522237 (by SPECIAL MESSENGER)
3. The Assistant Commissioner (ST), Chittoor-I Circle, Chittoor Division Andhra Pradesh.-517001
4. The Director of Mines and Geology, 5th & 6th Floor, 'B' Block, Srianjaneya Towers, Ibrahimpatnam, Vijayawada, Krishna District. 521456. (1, 3 & 4 by RPAD)
5. One CC to Sri. M V J K KUMAR, Advocate [OPUC]
6. One CC to Sri. ADDITIONAL SOLICITOR GENREAL OF INIDA, Advocate [OPUC]
7. Two CCs to GP FOR COMMERCIAL TAX, High Court of Andhra Pradesh. [OUT]
8. Two CCs to GP FOR MINES & GEOLOGY, High Court of Andhra Pradesh. [OUT]
9. Two spare copies

JSS

HIGH COURT

RRR, J
&
TCDS, J

DATED:31/12/2025

ORDER

WP.No.36560 of 2025

STAY

