

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATHI
(Special Original Jurisdiction)

WEDNESDAY, THE SIXTEENTH DAY OF AUGUST
TWO THOUSAND AND TWENTY THREE

: PRESENT:

THE HONOURABLE SRI JUSTICE U.DURGA PRASAD RAO
AND

THE HONOURABLE SMT JUSTICE VENKATA JYOTHIRMAI PRATAPA



WRIT PETITION NO: 20067 OF 2023

Between:

1.M/s. Sri Sai Steels,
Plot No. 240, Block No. 5, 1st Cross,
6th Road, Jawahar Autonagar, Vijayawada,
Krishna, Andhra Pradesh – 520007
Represented by its Sole Proprietor

2.Bokka Satyanarayana,
S/o Lakshmanaswamy, Aged about 51 years,
R/o Sanath Nagar, Vijayawada (Rural),
Kanuru, Krishna, Andhra Pradesh - 520007

...Petitioners

And

1.The State of Andhra Pradesh,
Represented by its Secretary, Revenue (CT),
Department, Secretariat, Velagapudi,
Guntur District, Andhra Pradesh – 522503

2.The Assistant Commissioner (ST),
Autonagar Circle, No-II Division,
Vijayawada,
D.No. 74-2-20, KMR & Sons Plaza,
Ground floor, Krishna Nagar,
Yanamalakuduru Road, Vijayawada,
Krishna District, Andhra Pradesh – 520007

3.The Additional Commissioner (ST) &
Appellate Authority (ST), Vijayawada,
Krishna District, Andhra Pradesh

4.The Joint Commissioner (ST),
No-II Division, Vijayawada,
Krishna District, Andhra Pradesh

... 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 a writ, order or direction, more particularly one in the nature of Writ of Mandamus, declaring the Order-in-Appeal vide CTD Order No. DIN3729042356217 dated 29.04.2023 passed by the Additional Commissioner (ST) & appellate Authority (ST), Vijayawada, the 3rd Respondent herein thereby confirming the demand of Rs.16,04,922/- levied by the Assistant Commissioner (ST), the 2nd Respondent herein vide Order Dt.27.08.2021 issued along with Form GST DRC-07 Ref.no: ZD370821005541P, dated.27.08.2021 towards CGST/SGST/IGST under Section 74 of GST Act, 2017, for the Financial year 2018-19 as illegal, arbitrary and violative of principles of natural justice and to consequently set aside the same. ✓

IA NO: 1 OF 2023

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 the impugned Order-in-Appeal vide CTD Order No. DIN3729042356217 dated 29.04.2023 passed by the Additional Commissioner (ST) and Appellate Authority (ST), Vijayawada, the 3rd Respondent herein, pending final disposal of the above Writ Petition No.20067 of 2023, on the file of the High Court. ✓

IA NO: 2 OF 2023

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 direct the Respondents not to take any coercive steps towards recovery of the amounts due from the Petitioners consequent to the impugned Order-in-Appeal vide CTD Order No. DIN3729042356217 dated 29.04.2023 passed by the Additional Commissioner (ST) & Appellate Authority (ST), Vijayawada, the 3rd Respondent herein, pending final disposal of the above Writ Petition No. 20067 of 2023, 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 Lakshminarayana V, Advocate for the Petitioners, and of GP for Commercial Taxes for the Respondents, the Court made the following. ✓

ORDER

"Heard.

There shall be stay of collection of the demanded tax on the condition of petitioner depositing 20% of balance of the demanded tax within six (06) weeks from the date of receipt of copy of this order.

For counters, post after four (04) weeks."

//TRUE COPY//

For

**Sd/- V. SAVITRI GOWRI
ASSISTANT REGISTRAR**

SECTION OFFICER

To,

1. The Secretary, Revenue (CT), Department, State of Andhra Pradesh, Secretariat, Velagapudi, Guntur District, Andhra Pradesh 522503
2. The Assistant Commissioner (ST), Autonagar Circle, No-II Division, Vijayawada, D.No. 74-2-20, KMR and Sons Plaza, Ground floor, Krishna Nagar, Yanamalakuduru Road, Vijayawada, Krishna District, Andhra Pradesh 520007
3. The Additional Commissioner (ST) and Appellate Authority (ST), Vijayawada, Krishna District, Andhra Pradesh
4. The Joint Commissioner (ST), No-II Division, Vijayawada, Krishna District, Andhra Pradesh (1 to 4 by RPAD)
5. One CC to Sri Lakshminarayana V, Advocate [OPUC]
6. Two CCs to GP for Commercial Taxes, High Court Of Andhra Pradesh. [OUT]
7. One spare copy

HIGH COURT

UDPRJ
&
VJPJ

DATED: 16/08/2023

FOR COUNTERS, POST AFTER FOUR (04) WEEKS

ORDER

WP.NO.20067 OF 2023

INTERIM STAY

