

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

**WEDNESDAY, THE TWENTY SIXTH DAY OF NOVEMBER,
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: 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 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

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 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 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 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 is filed 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 the earlier orders of the High Court dated 16.08.2023, 05.03.2025, 02.04.2025, 30.04.2025, 07.05.2025, 18.06.2025,

16.07.2025, 06.08.2025, 03.09.2025, 10.09.2025, 24.09.2025 & 08.10.2025 made herein 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:

Learned Government Pleader seeks for time to file counter-affidavit.

Post after filing counter-affidavit.

Interim order granted earlier shall stand extended till further orders.

//TRUE COPY//

SD/-U.SRI DEVI
DEPUTY REGISTRAR
SECTION OFFICER

To,

1. One CC to Sri LAKSHMINARAYANA V, Advocate [OPUC]
2. Two CCs to GP for COMMERCIAL TAXES, High Court Of Andhra Pradesh. [OUT]
3. Two Spare Copies.

AJ

HIGH COURT

**RRR, J
&
TCDS, J**

DATE: 26.11.2025

POST AFTER FILING COUNTER-AFFIDAVIT

ORDER

WP.NO.20067 OF 2023

INTERIM ORDER EXTENDED

