APHC010465012021

IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI **[3529]**
(Special Original Jurisdiction)

TUESDAY, THE SIXTEENTH DAY OF JUNE
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION Nos.: 28062, 28112, 28114, 28129, 28139, 28140, 29049, 29718, 30253, 30273, 30357, 30371, 30376 of 2021; 355, 8132, 18600, 30392, 30161, 30169, 31329, 31142, 41258 of 2022; 3805, 5823, 7696, 11497, 14807, 15498, 16367, 16391, 16443, 19418, 22218, 24284, 24396, 27559 of 2023; 1151, 1593, 2458, 2811, 2891, 2902, 6018, 5943, 6019, 7142, 7154, 7620, 10028, 10159, 10477, 12562, 12704, 12695, 12696, 13908, 15792, 15879, 18554, 18744, 18808, 19424, 20053, 21319, 21993, 22739, 23295, 24503, 25738, 25741, 26431, 26481, 27324 of 2024; 113, 467, 1835, 3890, 5333, 5367, 6376, 7887, 7901, 7916, 7920, 9140, 9141, 9142, 9143, 9925, 9964, 10110, 10220, 10223, 10234, 11446, 11449, 11456, 11464, 11473, 11995, 11998, 12018, 16477, 20765, 24570, 26876, 33406, 33628, 36185, 36570 of 2025 and 1674, 5643, 6651 & 2223 of 2026

W.P.No.28062 of 2021

Between:

1. M/S. ANJANEYA SEA FOODS, ONGOLE, D.NO. 37/1/406/14, 2ND LANE, BHAGYA NAGAR, ONGOLE - 523 001 PRAKASAM DISTRICT, REP. BY ITS PROPRIETOR, SRI. DAMACHARLA VENKATA KRISHNA RAO, S/O. SRI ANJANEYULU, AGED ABOUT 64 YEARS.

...PETITIONER

AND

1. THE STATE OF ANDHRA PRADESH, REP BY ITS PRINCIPAL SECRETARY, REVENUE (CT) DEPARTMENT, VELAGAPUDI, AMARAVATHI, GUNTUR DISTRICT, ANDHRA PRADESH.

2. THE JOINT COMMISSIONER OF ST APPEALS, D.NO. 19-10-100-3A, NEW INDIRA NAGAR, BESIDES SGS ARTS COLLEGE ROAD, TIRUPATI, ANDHRA PRADESH.
3. THE ASSISTANT COMMISSIONER OF ST, ONGOLE - II CIRCLE, ONGOLE, PRAKASAM DISTRICT, ANDHRA PRADESH.

...RESPONDENT(S):

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 toto issue an appropriate writ, order or direction particularly in the nature of Writ of MANDAMUS declaring the impugned Annexure-P1 proceedings of respondents 2 and 3 namely the Joint Commissioner (ST), (Appeals), Tirupati dated 25-09-2021 in Order No. ZD3709210048492 (2018-19) dismissing the appeal filed by the Petitioner and affirming the order of the 3rd respondent dated 21-07-2020 in A.O. No. ZH3707200D65346 (CGST) and ZH3707200D12273 (SGST) levying tax @ 18 percent as against 5 percent on the job work receipts as illegal, arbitrary, unfair, improper in the teeth of clause (i) r/w sub clause (f) in entry 26 in Notification No. 11/2017-CT(Rate) dated 28-06-2017 r/w Notification No. 31/2017-CT(Rate) dated 13-10-2017 contrary to section 6(2) of CGST Act 2017, levying interest @ 18 percent even in the absence of assessment order as well as penalty under section 74 as also in derogation of the law laid down by the Hon'ble Supreme Court from time to time holding specific entry would prevail over general entry and in view of any ambiguity as to the applicability of appropriate entry, the entry providing for lesser rate of tax to be preferred in favour of the tax payer and pass

IA NO: 1 OF 2021

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 3rd respondent not to take any coercive action or measures including under Revenue Recovery Act against the Petitioner for collection of the disputed tax as well as penalty and interest pending disposal of the writ petition and pass

Counsel for the Petitioner:

1. BATTU SRINIVASA RAO

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

The Court made the following Common Order:

(per Hon'ble Sri Justice R. Raghunandan Rao)

As all the present Writ Petitions raise a similar issue, they are being disposed of by way of this Common Order.

2. Heard learned counsel for the petitioners and Sri S.A.V. Sai Kumar, learned Assistant Government Pleader for Commercial Taxes, appearing for the respondents.

3. All these Writ Petitions have been filed assailing the First Appellate Orders, passed under Section 107 of the Goods and Services Tax Act, 2017. These Writ Petitions were entertained, inasmuch as the alternative remedy, of filing Second Appeals, was not available to the petitioners, at that stage.

4. This Court is now informed that the G.S.T. Tribunal for the State of Andhra Pradesh has been constituted and is presently functioning.

5. In that view of the matter, it would be left open to the petitioners to approach the Tribunal, by way of Second Appeals, under Section 112 of the GST Act.

6. In the circumstances, all these Writ Petitions are closed, leaving it open to the petitioners to approach the Tribunal, by way of Second Appeals, under Section 112 of the GST Act.

7. As a measure of protection for the petitioners, a time period of eight (08) weeks is given to the petitioners, from today, to approach the Tribunal, under Section 112 of the GST Act. Further, the interim directions, granted, if any, in these Writ Petitions, shall continue for a period of twelve (12) weeks.

8. It is also directed that the Registry shall return the Original Orders of Assessment or the Appellate Orders that may have been filed along with the present Writ Petitions.

There shall be no order as to costs.

As a sequel, pending miscellaneous applications, if any, shall stand closed.

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R. RAGHUNANDAN RAO, J

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T.C.D. SEKHAR, J

Date:16.06.2026
MJA

THE HON'BLE SRI JUSTICE R. RAGHUNANDAN RAO

AND

THE HON'BLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION Nos.: 28062, 28112, 28114, 28129, 28139, 28140, 29049, 29718, 30253, 30273, 30357, 30371, 30376 of 2021; 355, 8132, 18600, 30392, 30161, 30169, 31329, 31142, 41258 of 2022; 3805, 5823, 7696, 11497, 14807, 15498, 16367, 16391, 16443, 19418, 22218, 24284, 24396, 27559 of 2023; 1151, 1593, 2458, 2811, 2891, 2902, 6018, 5943, 6019, 7142, 7154, 7620, 10028, 10159, 10477, 12562, 12704, 12695, 12696, 13908, 15792, 15879, 18554, 18744, 18808, 19424, 20053, 21319, 21993, 22739, 23295, 24503, 25738, 25741, 26431, 26481, 27324 of 2024; 113, 467, 1835, 3890, 5333, 5367, 6376, 7887, 7901, 7916, 7920, 9140, 9141, 9142, 9143, 9925, 9964, 10110, 10220, 10223, 10234, 11446, 11449, 11456, 11464, 11473, 11995, 11998, 12018, 16477, 20765, 24570, 26876, 33406, 33628, 36185, 36570 of 2025 and 1674, 5643, 6651 & 2223 of 2026

(per Hon'ble Sri Justice R. Raghunandan Rao)

16.06.2026

MJA