APHC010272292026

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

WEDNESDAY, THE SEVENTEENTH 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 NO: 15454/2026

Between:

1. M/S CHITTELA POLIREDDY, 7/59, MAIN ROAD AYINAMUKKALA, DORNALA, PRAKASAM, ANDHRA PRADESH-523331. REP BY ITS PROPRIETOR SRI. CHITTELA POLIREDDY, S/O. VENKATSWARLU, AGED ABOUT 37 YEARS.

...PETITIONER

AND

1. THE ADDITIONAL COMMISSIONER ST AND APPELLATE AUTHORITY, TIRUPATI -II CIRCLE, TIRUPATI, ANDHRA PRADESH-517501.
2. THE ASSISTANT COMMISSIONER ST, MARKAPUR CIRCLE, NELLORE DIVISION-524001, ANDHRA PRADESH.
3. UNION OF INDIA, REPRESENTED BY ITS SECRETARY, MINISTRY OF FINANCE, NEW DELHI-110001.
4. STATE OF ANDHRA PRADESH, REP BY ITS PRINCIPAL SECRETARY, REVENUE (CT) DEPARTMENT, VELAGAPUDI, AMARAVATHI, GUNTUR DISTRICT, ANDHRA PRADESH.-522237
5. THE EXECUTIVE OFFICER, TIRUMALA TIRUPATI DEVASTHANAMS, TIRUMALA, TIRUPATI, SRI BALAJI DISTRICT, ANDHRA PRADESH-517501
6. THE CHIEF ENGINEER, TIRUMALA TIRUPATI DEVASTHANAMS,

TIRUPATI, SRI BALAJI DISTRICT-517501.

7. THE CHIEF COMMISSIONER OF STATE TAX COMMERCIAL TAXES, D.NO. 5-59, RK SPRING VALLEY APARTMENTS, BANDAR ROAD, EDUPUGALLU VILLAGE, KANKIPADU MANDAL, VIJAYAWADA, KRISHNA DISTRICT -521144, ANDHRA PRADESH.

8. M/S TIRUMALA TIRUPATI DEVASTHANAMS, REP. BY ITS EXECUTIVE OFFICER, TIRUMALA, TIRUPATI, SRI BALAJI DISTRICT, ANDHRA PRADESH-517501.

...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 topleased to issue an appropriate writ, order or direction particularly in the nature of Writ of MANDAMUS declaring the action of the 1st Respondent i.e. Additional Commissioner (ST) and Appellate Authority, Tirupati in not considering the grounds raised by the Petitioner and affirming the order of the Assistant Commissioner (ST), Markapur Circle, Nellore Division -2nd Respondent herein upholding the levy of 18percent on the Petitioner towards the works contract executed by the Petitioner to the Tirumala Tirupati Devasthanams contrary to the Notification No. 31/2017-CT (R) dated 13-10-2017 for the assessment years 2018- 19, 2019-20, 2020-21 passed compositely contrary to the judgement of this Hon'ble Court in W.P. No. 33250/2022 and batch decided on 03-04-2026 as illegal, arbitrary, unjust, improper, unreasonable, unfair, without authority of law and jurisdiction, contrary to GST Act and Rules 2017 and contrary to Notification No. 31/2017-CT(R), violative of principles of natural justice and also violative of articles 14, 19(1)(g), 21, 265 and 300-A of the Constitution of India and consequently to set aside the order passed by the 1st Respondent dated 31-12-2025 and adjudication order of the 2nd Respondent dated 09-02-2022 and pass

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 pleased to STAY all further proceedings pending disposal of the writ petition and pass

Counsel for the Petitioner:

1. M V J K KUMAR

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX
2.

The Court made the following Order: *(per Hon'ble Sri Justice R. Raghunandan Rao)*

Heard Sri M. V. J. K. Kumar, the learned counsel appearing for the petitioner and Sri S. A. V. Sai Kumar, the learned Government Pleader for Commercial Taxes, appearing for the respondents.

2. The dispute raised in the present Writ Petition is covered by a judgment of a Division Bench of this Court, dated 03.03.2026, in W.P.No.33250 of 2022 & batch.

3. In the circumstances, this Writ Petition is disposed of with the following directions:

(i). The orders of assessment and the Appellate Order are set aside and the matter is remanded back to the Assessing Authority to determine the petitioner is entitled to the benefit of rate of tax in accordance with the provisions of the notification issued in this regard.

(ii). As can be seen, the notifications granting reduced rate of tax came into effect only from 13.10.2017, as far as the present case is concerned. The exercise that would be carried out by the authorities would be in relation to the period 13.10.2017 till 31.03.2021. It is further clarified, that the petitioner would be entitled to clam reimbursement of the differential rate of GST, from TTD, when the contract provides for reimbursement from TTD.

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: 17.06.2026
KPV

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THE HON'BLE SRI JUSTICE R RAGHUNANDAN RAO

AND

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

WRIT PETITION NO: 15454 of 2026

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

17.06.2026

KPV