APHC010382922026

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

MONDAY, THE 31st DAY OF AUGUST 2026

**PRESENT**

**THE HONOURABLE SRI JUSTICE NINALA JAYASURYA**

**THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR**

**WRIT PETITION NO: 20538 OF 2026**

**Between:**

1. Sai Ram Pharmaceuticals, Rep. by its Proprietor, Gone Venkata Subbarao, S/o. Narasaiah, Aged about 51 years, D. No. 76-16-203, 3rd Line, Ekalavya Nagar, Bhavanipuram, Vijayawada, NTR District, Andhra Pradesh.

**...Petitioner**

**AND**

1. The State of Andhra Pradesh, Rep. by its Principal Secretary, Commercial Taxes Department, A.P. Secretariat, Velagapudi, Amaravathi.

2. The Chief Commissioner of State Taxes, D.No. 5-59, Bandar Road, Spring Valley Apartments Rajiv Bhargav Colony Road, Edupugalla, Vijayawada.

3. The Joint Commissioner of State Tax, Bhavanipuram Circle, No. I Division, D. No. 74-14-2b, Sashanka Towers, 2nd Floor, Krishna Nagar, Yanamalakuduru Road, Vijayawada - 520 007, NTR District,

4. The Assistant Commissioner State Tax, Bhavanipuram Circle, No. I Division, D. No. 74-14-2b, Sashanka Towers, 2nd Floor Krishna Nagar, Yanamalakuduru Road, Vijayawada - 520 007, NTR District,

**...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 topleased to issue Writ order or direction more particularly one in the nature of Writ of Certiorari, calling for the records of the impugned Orders in Form GST DRC-07 bearing Ref. No. ZD370326030134R dated 24.03.2026 (for F.Y. 2017-18) and Ref. No. ZD370326030148I dated 24.03.2026 (for F.Y. 2018-19), passed by the 5th Respondent, and quash the same as illegal, arbitrary, without jurisdiction and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India, and consequently direct the Respondents not to proceed with recovery of the amounts confirmed thereunder and to refund any amount already recovered or appropriated from the Petitioner pursuant to the said impugned orders, 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 grant stay of all further proceedings pursuant to the impugned Orders in Form GST DRC-07 bearing Ref. No. ZD370326030134R and Ref. No. ZD370326030148I, both dated 24.03.2026, and restrain the Respondents from taking any recovery, coercive or enforcement action pursuant thereto, including ' attachment of bank accounts, garnishee proceedings or seizure of assets, pending disposal of the above writ petition in the interest of justice, and pass

**Counsel for the Petitioner: RAMINENI SUDHEER**

**Counsel for the Respondents: GP FOR COMMERCIAL TAX**

**The Court made the following order:**

**THE HONOURABLE SRI JUSTICE NINALA JAYASURYA**

**THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR**

**WRIT PETITION NO: 20538 OF 2026**

**ORDER:** *(per Hon'ble Sri Justice Ninala Jayasurya)*

Learned counsel for the petitioner after arguing the matter for some time, seeks permission of this Court to withdraw the writ petition with a liberty to file afresh.

2. Permission is accorded and the writ petition is dismissed as withdrawn with liberty as sought for.

3. There shall be no order as to costs. Miscellaneous petitions, if any, shall stand closed.

_____

**NINALA JAYASURYA, J**

_____

**T.C.D.SEKHAR, J**

GVK

**4**

**THE HONOURABLE SRI JUSTICE NINALA JAYASURYA**

**AND**

**THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR**

**WRIT PETITION No. 20538 OF 2026**

**Dt. 31.08.2026**

**GVK**