APHC010285722026

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

Bench Sr.No:-97 [3543]

WRIT PETITION NO: 14925 of 2026

M/s. V J Petro Products ...Petitioner

Vs.

The Deputy Assistant Commissioner St Iii and Others ...Respondent(s)

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CORAM : SRI JUSTICE NINALA JAYASURYA
SRI JUSTICE T.C.D.SEKHAR

DATE : 28th October 2026

Present :

Advocate for Petitioner: ANIL KUMAR BEZAWADA

Advocate for Respondent: GP FOR COMMERCIAL TAX

HON'BLE SRI JUSTICE NINALA JAYASURYA

AND

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

WP No.14925 OF 2026

ORDER:- *(Per Hon'ble Sri Justice T.C.D. Sekhar)*

1. The petitioner is a registered dealer under GST Act, having engaged in wholesale, trading business of Bitumen Oil, Fuel Oil and Waste Oils. In the course of its business transactions, the petitioner has purchased 20,000 liters of product mixed hydrocarbon oil from its supplier M/s.Divya Industries vide Invoice No.202, dt.14.05.2026 along with its corresponding e-Invoice acknowledgment No.152625729923870, dt.14.05.2026 along with e-weigh bill.

2. The petitioner was transporting the said goods in a heavy goods vehicle (HGV) bearing Registration No.TN05AJ 5908 from Salem, Tamilnadu to the place of business of the petitioner. During the transit the vehicle was intercepted by the 1st respondent on 15.05.2026. After initiating the proceedings under Section 129 of GST Act, the 1st respondent issued order in Form GST MOV-06, dt.15.05.2026 on the ground that the liquid mixed hydrocarbon oil needs chemical testing to identify the actual

description of the commodity. Questioning the said MOV 06, dt.15.05.2026, the petitioner approached this Court through the present writ petition. Upon hearing the counsel for the petitioner and the learned Government Pleader for Commercial Taxes, this Court by order dt.24.06.2026 passed the following order:

> *"Post on 15.07.2026.*
>
> *In the meanwhile, the vehicle which has been detained by the 1st respondent, shall be released on furnishing a Bank Guarantee by the petitioner, for a sum of Rs.15,00,000/-."*

3. During the course of hearing, the counsel for the petitioner submitted that in compliance with the interim order dt.24.06.2026, the respondents have released the vehicle upon furnishing bank guarantee for the sum of Rs.15,00,000/-. Thereafter, the respondents issued notice in Form GST MOV-10, dt.14.07.2026 proposing for confiscation of the goods.

4. In view of the subsequent developments, the petitioner filed IA No.1 of 2026 seeking to amend the writ prayer by challenging the notice in Form MOV-10, dt.14.07.2026.

5. Having the considered the submissions made by counsel for the petitioner especially the goods and the vehicle were released pursuant to interim order passed by this Court on

24.06.2026, we are not inclined to go into the merits of the matter and deem it appropriate to dispose of the writ petition, directing the petitioner to participate in the proceedings initiated by the 1st respondent. Further, the petitioner is at liberty to raise all the grounds available under law and the 1st respondent shall consider the same in accordance with law and pass appropriate orders thereon, after affording opportunity of being heard to the petitioner. Needless to mention, the said exercise shall be completed within a period of six (06) weeks from the date of receipt of the copy of this order.

6. Accordingly, the writ petition is disposed of. No order as to costs.

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

JUSTICE NINALA JAYASURYA

JUSTICE T.C.D. SEKHAR

28.10.2026
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HON'BLE SRI JUSTICE NINALA JAYASURYA
AND
THE HONOURABLE SRI JUSTICE T.C.D. SEKHAR

WP No.14925 OF 2026
Date 28.10.2026

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