APHC010297972026

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

WEDNESDAY, THE 4th DAY OF NOVEMBER 2026

PRESENT

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 15870 OF 2026

Between:

1. Smt. T.Leela,, W/o Late Sri S.R. Pratap Reddy, Aged about 66 years, Rio. D.No. 22-9028/3, Vijayanagar Colony,1 . Main, Konga Reddy Palle, Chittoor - 517001, A.P.

2. Smt. S.P. Amulya,, D/o Late Sri S.R. Pratap Reddy Aged about 36 years, Rio. D.No. 22-9028/3, Vijayanagar Colony,lst. Main, Konga Reddy Palle, Chittoor - 517001, A.P.

...Petitioners

AND

1. The State of Andhra Pradesh, , Rep by the Secretary to the Government Revenue (ST) Department A P Secretariat Buildings Velagapudi Guntur District Andhra Pradesh-522237.

2. The Deputy Assistant Commissioner STII, Chittoor-I Circle, Chittoor A.P.-517001.

3. The Assistant CommissionerSTII, Chittoor-I Circle, Chittoor A.P.-517001

...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 tomay be pleased to issue a Writ or order or direction, more particularly one in the nature of writ of mandamus declaring the orders of the respondents vide their Lr. No. DIN37170326332713 dated 17-2-26 and 17-3- 2026 is arbitrary, not according to the provisions of GST ACT 2017 and bad in law, illegal, violation of principles of natural justice and set aside the same and consequently direct the respondents to waive the GST, interest and penalty as prayed by the petitioners since the Petitioners incurred more than Rs.3.00 crores for the treatment of Sole proprietor who died on 21-12-2025 by availing debts, the debts are more than the worth of assets and the section 93(1)(A) of the GST Act does not deal with the manner in which the assessment proceedings relating to a death person should be carried out or any other order or orders as deemed to be fit and proper -- in the interest of the justice.

Counsel for the Petitioners: M.G. RAMAMURTHY REDDY

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: 15870 OF 2026

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

The writ petition is filed seeking to declare the proceedings dated 17.02.2026 and 17.03.2026 of the respondents as arbitrary, not according to the provisions of GST Act 2017, etc., and for consequential direction to respondents to waive the GST, interest and penalty as prayed by the petitioners.

2. In view of the subsequent developments, the matter need not be examined in detail. Suffice to state that pursuant to the order dated 15.07.2026, it appears a demand notice was issued to the petitioners / legal heirs of one Mr. Sakala Rana Prathap Reddy, to which, a reply was submitted.

3. Considering the said reply, Mr.S.A.V. Sai Kumar, learned Assistant Government Pleader for Commercial Tax, appearing for the respondents, submits that the total amount due to the Department was determined and the same was cleared by the petitioners. Communication in this regard was addressed by the 3rd respondent.

4. A perusal of the said communication, which is taken on record, indicate that the petitioners / legal heirs of the deceased tax payer, had cleared off the entire arrears by paying the amount of Rs.30,74,965/-.

5. In view of the same, the writ petition is closed. There shall be no order as to costs. Miscellaneous petitions, if any, shall stand closed.

NINALA JAYASURYA, J

T.C.D.SEKHAR, J

Date: 04.11.2026
GVK

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THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION No. 15870 OF 2026

Dt. 04.11.2026

GVK