APHC010545042026

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

TUESDAY, THE 27th DAY OF OCTOBER 2026

PRESENT

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 30552 OF 2026

Between:

1. M/s. Vajram Infra Material Industries, Rep. by its Proprietrix Roja Ramani Vajrala, Office at D.No.SS-4/B1/6, Chebrolu, Kothareddypalem Village,Chebrolu Mandal, Guntur District, Andhra Pradesh - 522212

...Petitioner

AND

1. The State of Andhra Pradesh, Rep. by its Secretary, Revenue (CT) Department, Secretariat, Velagapudi, Guntur District, Andhra Pradesh - 522503

2. The Special Commissioner ST, Kunchanapalli, Guntur District -522501

3. The Assistant Commissioner ST, Kunchanapalli, Guntur District - 522501

4. The Deputy Commissioner ST, Central Intelligence Wing (CIW), Office of the Chief Commissioner (ST), AP, Kunachanpalli, Guntur District - 522501

...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 a writ order or direction, more particularly one in the nature of Writ of Mandamus, declaring (a) the action of the 2 nd

respondent in authorizing the 3 rd respondent, to conduct inspection of the premises of the Principal place of business of the petitioner, who is relieved from her focal offical duties as per the orders dated 25-02 2026 issued vide COST File No.REV03-17039/10/2026-DSEC CCT, issued in consonance with the orders dated 11-02-2026 passed in W.A. No.274 of 2024 and batch by this Honble High Court of Andhra Pradesh at Amaravati (b) the action of the 4 th respondent in issuing DRC-01A Notice, dated 24-08-2026 and subsequent DRC-01 Show Cause Notice, dated 28-08-2026, when the Central Tax authorities have already conducted audit and issued Final Audit Report No.239/2025-26 (GST), dated 25-02 2026, as illegal, unlawful, arbitrary and violative of orders dated 11 02-2026 passed in W.A. No.274 of 2024 and batch by this Hon'ble High Court, violative of provisions of CGST Act and also violative of Articles 14 and 21 of the Constitution of India and consequently set-aside the DRC-01A Notice, dated 24-08-2026 and the subsequent DRC-01 Show Cause Notice, dated 28-08-2026 issued by the 3rd respondent as unlawful and unsustainable in the interests of justice 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 suspend the operation of DRC-01 Show Cause Notice, dated 28-08-2026, pending disposal of the above writ petition and pass

Counsel for the Petitioner: MUNNANGI THANMAI KRISHNA

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

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

The writ petition is filed seeking the following relief:-

> "……to issue a writ order or direction, more particularly one in the nature of Writ of Mandamus, declaring (a) the action of the 2nd respondent in authorizing the 3rd respondent, to conduct inspection of the premises of the Principal place of business of the petitioner, who is relieved from her focal official duties as per the orders dated 25-02-2026 issued vide COST File No.REV03-17039/10/2026-DSEC CCT, issued in consonance with the orders dated 11-02-2026 passed in W.A. No.274 of 2024 and batch by this Honble High Court of Andhra Pradesh at Amaravati (b) the action of the 4th respondent in issuing DRC-01A Notice, dated 24-08-2026 and subsequent DRC-01 Show Cause Notice, dated 28-08-2026, when the Central Tax authorities have already conducted audit and issued Final Audit Report No.239/2025-26 (GST), dated 25-02-2026, as illegal, unlawful, arbitrary and violative of orders dated 11-02-2026 passed in W.A. No.274 of 2024 and batch by this Hon'ble High Court, violative of provisions of CGST Act and also violative of Articles 14 and 21 of the Constitution of India and consequently set-aside the DRC-01A Notice, dated 24-08-2026 and the subsequent DRC-01 Show Cause Notice, dated 28-08-2026 issued by the 3rd respondent as unlawful and unsustainable……"

2. Learned counsel for the petitioner made submissions with reference to various contentions raised in the writ petition assailing the impugned notice in DRC-01A dated 24.08.2026 and subsequent Show-Cause-Notice in DRC-01 dated 28.08.2026.

3. However, the mater need not be examined in detail. Suffice to state that during the course of the submissions, it was brought to the notice of the Court by learned Government Pleader that the petitioner in fact sent a letter to the proper officer/assessing authority through E-mail dated 26.09.2026 requesting 15 days additional time for submission of reply and *vide* Endorsement dated 29.09.2026, petitioner was granted time to file written statement / objections, if any, along with documentary evidence against the proposed demand on or before 11.10.2026. The said aspect of petitioner making request and Endorsement dated 29.09.2026, which was communicated to the petitioner through its E-mail was not specifically stated in the affidavit. Be that as it may.

4. At this stage, learned counsel for the petitioner submits that proprietrix of the petitioner met with an accident and due to the said reason on 11.10.2026 she could not participate in the enquiry proceedings. She submits that a request was made on 27.10.2026 to grant further time and afford an opportunity of hearing to the petitioner.

5. In the light of the said submission and as it is fairly submitted by learned Government Pleader that so far no assessment order has been passed, we deem it appropriate to dispose of the writ petition, providing that the 4th respondent shall afford an opportunity of personal hearing by fixing a date and pass appropriate orders thereafter, in accordance with Law.

6. It is made clear that petitioner shall co-operate with the assessment proceedings and shall not seek any adjournment in the matter.

7. It is needless to observe that the petitioner is at liberty to take all the pleas, which are available in Law and the same shall be considered by the 4th respondent.

8. Accordingly, the writ petition is disposed of, with the directions as indicated above. There shall be no order as to costs. Miscellaneous petitions, if any, shall stand closed.

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NINALA JAYASURYA, J

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T.C.D.SEKHAR, J

Date: 27.10.2026
GVK

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THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION No. 30552 OF 2026

Dt. 27.10.2026

GVK