



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

[3481]

THURSDAY ,THE SECOND DAY OF MAY
TWO THOUSAND AND TWENTY FOUR

PRESENT

THE HONOURABLE SRI JUSTICE RAVI NATH TILHARI

THE HONOURABLE SMT JUSTICE KIRANMAYEE MANDAVA

WRIT PETITION NO: 10239/2024

Between:

M/s. Venkateswara Kirana And General Stores,

...PETITIONER

AND

The Assistant Commissioner St and Others

...RESPONDENT(S)

Counsel for the Petitioner:

1.M V J K KUMAR

Counsel for the Respondent(S):

1.GP FOR COMMERCIAL TAX

The Court made the following:

Heard Sri M. V. J. K. Kumar, learned counsel for the petitioner.

2. The challenge is to the order dated 24.05.2023 passed by the respondent No.2.

3. Learned counsel for the petitioner submits that though the order is appealable, but the GST Appellate Tribunal has not been constituted and consequently, he is preferring the writ petition. He further submits that the petitioner is ready to comply with the principal conditions under Section 112 for filling of the appeal.

4. He further submits that with respect to the controversy of the similar nature, many writ petitions have been filed before this Court and in one of those petitions, being the batch of W.P.Nos.5660, 5671 and 5672 of 2022 while entertaining the writ petition, subject to the petitioner therein paid the amount in terms of Section 112(8)(b) of the G.S.T. Act, the operation of the orders impugned therein were stayed.

5. Learned counsel for the petitioner submits that by the notice dated 28.12.2023 (Ex.P3), the Assistant Commissioner (ST), the respondent No.1 has directed the Branch Manager, State Bank of Hyderabad, the respondent No.4, to realise the amount under the impugned order from the accounts of the petitioner. He submits that the Bank amount has been attached pursuant to the said communication.

6. Learned Government Pleader for Commercial Tax appearing for the respondents submits that the same order may be passed in the present writ petition also.

7. Let the counter affidavit be filed within a period of six (06) weeks.

8. List after six (06) weeks.

9. In the meantime, in the present case also, subject to the petitioner paying the amount in terms of the Section 112(8)(b) of the G.S.T. Act operation of the impugned order shall remain stayed.

10. The amount directed to be paid shall be deposited within a period of six (06) weeks from today. In default, the stay shall stand vacated without any further reference to the Court and it will be open for the authorities to proceed as per law.

11. It is further provided that, on making the aforesaid deposit, and the proof thereof being furnished, the attachment shall be lifted but the petitioner shall maintain sufficient balance in the account, presently under attachment, to

honour the rest of the demanded amount i.e. the total demand adjusting the deposit made pursuant to this order.

RNT,J

KM,J

Scs