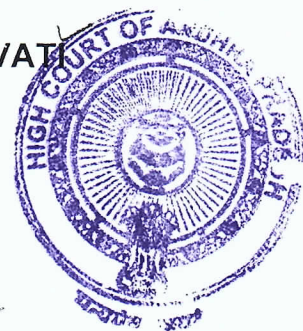


IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI
(SPECIAL ORIGINAL JURISDICTION)

WEDNESDAY, THE NINTH DAY OF APRIL
TWO THOUSAND AND TWENTY FIVE



:PRESENT:

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

AND

THE HONOURABLE DR JUSTICE K MANMADHA RAO

WRIT PETITION NO: 6290 OF 2025

Between:

B Lakshmi Narasaiah, S/o. B Gangaiah, Aged about 53 years, Occ
Contractor, R/o. Nadimpalli Village, Vontimitta Mandal, YSR Kadapa District,
Pincode 516152

...Petitioner

AND

1. The Assistant Commissioner(State Tax), Kadapa-II Circle, Kadapa Division, Kadapa, YSR Kadapa District.
2. The State of Andhra Pradesh, Rep. by the Principal Secretary of the Government, Revenue (ST) Department, A.P. Secretariat Buildings, Velagapudi, Guntur District, Andhra Pradesh.,
3. The Chief Executive Officer, Zilla Praja Parishad, Kadapa, YSR Kadapa District.
4. The Executive Engineer, RWS Division, Kadapa, YSR Kadapa District.
5. The Union of India, Rep. by its Secretary (Finance), Ministry of Finance, North Block, New Delhi - 110001.

...Respondents

Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a writ of mandamus or any other appropriate writ or direction declaring that the impugned Order in Form GST DRC-07, vide ARN AD3710240020971, dated 14.02.2025, passed by the 1st Respondent for the

Tax Period 2023-24 under Section 73 of APGST Act, 2017, imposing GST on the Works Contracts (Government Works) executed by the Petitioner for Respondent Nos. 3rd and 4th instead of Tax Period 2016-17 (VAT resume), is contrary Article 14, 19(l)(g), 265 and 12 of the Constitution of India and also Entry 116 of Schedule IV of the APVAT Act 2005 and illegal and consequently set aside the same or alternatively in case it is held that the rate of tax is correct, direct the Respondent Nos. 3rd and 4th to pay the differential tax with interest and penalty as Rs. 18,62,521/- in respect of works executed either to the Petitioner to enable it to pay to the Department or directly to the Department to the Account of the Petitioner and further direct the Respondent Nos. 3rd and 4th to pay the differential tax along with interest and penalty as Rs. 18,62,521/- for the works executed in the year 2016-17 to the Petitioner so as to enable the Petitioner to pay the same to the Department or to pay the same directly to the Department to the account of the Petitioner.

IA NO: 1 OF 2025

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to grant stay of all further proceedings, including recovery of differential tax with interest and penalty as Rs. 18,62,521/-, pursuant to the impugned Order in Form GST DRC-07, vide ARN: AD371024002097J, dated 14.02.2025, passed by the 1st Respondent for the Tax Period 2023-24 under Section 73 of APGST Act, 2017, Pending disposal of WP 6290 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and upon hearing the arguments of SRI BATHALA RAMESH Advocate for the Petitioner, and of Government Pleader for Commercial Tax for Respondent Nos.1 to 4, and of Sri Mattegunta Sudhir, Standing Counsel For Z.P.Ps, M.P.Ps, Gram Panchayats for Respondent No.3, and of SRI P.PONNA RAO, Deputy Solicitor General for the Respondent No.5, and the Court made the following

ORDER:

“Learned counsel for the petitioner has today placed proceedings, bearing Rc.No.A5/2565/2025, dated 07.04.2025. In these proceedings, the Secretary of the Zilla Praja Parishad Office, Kadapa, has informed the Joint Commissioner of Commercial Tax Department that, an amount of Rs.79,950/-, which had been deducted from the payments made to the petitioner, for works executed, in the year 2016-2017, had been deposited under the G.S.T. regime and the same requires to be restored under the V.A.T. Act. ✓

The learned Government Pleader for Commercial Tax appearing for the respondents seeks time to verify these facts. ✓

Post on 30.04.2025. ✓

In the meanwhile, there shall be stay of collection of tax pursuant to the impugned order, passed by the 1st respondent, dated 14.02.2025 upto 25.06.2025.” ✓

//TRUE COPY//

SD/- M.PRABHAKARA RAO
ASSISTANT REGISTRAR

SECTION OFFICER

For A

To,

1. The Assistant Commissioner(State Tax), Kadapa-II Circle, Kadapa Division, Kadapa, YSR Kadapa District. ✓
2. The Principal Secretary of the Government, Revenue (ST) Department, State of Andhra Pradesh, A.P. Secretariat Buildings, Velagapudi, Guntur District, Andhra Pradesh., ✓
3. The Chief Executive Officer, Zilla Praja Parishad, Kadapa, YSR Kadapa District. ✓
4. The Executive Engineer, RWS Division, Kadapa, YSR Kadapa District. ✓
5. The Union of India, Rep. by its Secretary (Finance), Ministry of Finance, North Block, New Delhi - 110001. (Addresses 1 to 5 by RPAD)

6. One CC to SRI. BATHALA RAMESH, Advocate. [OPUC]
7. One CC to Sri Mattegunta Sudhir, Standing Counsel For Z.P.Ps, M.P.Ps, Gram Panchayats, High Court of Andhra Pradesh. [OPUC]
8. One CC to Sri P.Ponna Rao, Deputy Solicitor General, High Court of Andhra Pradesh [OPUC]
9. Two CCs to GP FOR COMMERCIAL TAX, High Court of Andhra Pradesh. [OUT]

10. One spare copy

KN

HIGH COURT

RRR,J

&

Dr.KMR,J

DATED:09/04/2025

POST ON 30.04.2025

ORDER

WP.No.6290 of 2025

STAY

