

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI
(SPECIAL ORIGINAL JURISDICTION)
WEDNESDAY, THE TENTH DAY OF MAY,
TWO THOUSAND AND TWENTY THREE



:PRESENT:

THE HONOURABLE SRI JUSTICE U.DURGA PRASAD RAO
AND
THE HONOURABLE SRI JUSTICE T MALLIKARJUNA RAO
WRIT PETITION NO: 12608 OF 2023

Between:

M/s GMR Energy Limited, 220 MW Barge Mounted Power Plant Opposite
Commissioner of Ports ADB Road Kakinada East Godavari Andhra Pradesh
533001 Rep by its authorised Signatory Mr Sanjay Gulati Also at. Building No.
302. 1st FLOOR, New Shakti Bhawan, Udaan Bhawan Complex, Opposite
Terminal 3, IGI Airport, New Delhi-110037

...Petitioner

AND

1. The Assistant Commissioner State Tax, State Tax, Kakinada Port
Circle Do.No.10-355 3rd Floor C.T. Complex, Pithapuram High Road
Ramanayyapeta, E.G. Dist Kakinada Andhra Pradesh 533005
2. Joint Commissioner State Tax, Kakinada Circle D.No.10-355 1st Floor
C.T. Complex Pithapuram High Road Ramanayyapeta E.G.Dist
Kakinada Andhra Pradesh 533005
3. Commissioner State Tax,, GST Refunds Door No.12-468-4, Adjacent
To NH-16,Service Road, Kunchanapally, Guntur District Andhra
Pradesh-522501
4. Deputy Commissioner (ST), Regional GST Audit and Enforcement
Office First Floor, VMRDA Block B Visakhapatnam.
5. The Chief Commissioner of State Tax,, Door No.12-468-4, Adjacent To
NH-16,Service Road, Kunchanapally, Guntur District Andhra Pradesh-
522501

...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 any order, direction, writ, more particularly on in the
nature of Writ of Mandamus declaring the actions of the Respondents, more
particularly, Respondent No.1 in seeking to recover the disputed amount of
tax by issuing letter dated 01.05.2023 especially when the main writ petition
bearing W.P.No. 9078 of 2023 is pending for adjudication as being illegal,
arbitrary, unconstitutional, contrary to the provisions of APGST Act, 2017 and
directly in violation of principles of natural justice and consequently set aside
the letter dated 01.05.2023 issued by the Respondent No.1.

IA NO: 1 OF 2023

Petition under Section 151 CPC is filed praying that in the
circumstances stated in the affidavit filed in support of the writ petition, the
High Court may be pleased stay the operation of the letter dated 01.05.2023

thereby restrain the Respondents from taking any coercive steps, pending disposal of WP.No.12608 of 2023, 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 D.S.Sivadarshan, Advocate for the Petitioner and GP for State Tax for the Respondents, the Court made the following;

ORDER:

"Heard.

Admittedly the connected Writ Petition No.9078 of 2023 is posted today for counter of the leaned Government Pleader.

In the meanwhile, as per the submission of learned counsel for petitioner, respondent No.1 has issued demand notice. Challenging the same the present Writ Petition No.12608 of 2023 is filed.

Learned Government Pleader would admit that in Wit Petition No.9078 of 2023 counter is not so far filed and sought time.

In that view of the matter, while directing both Writ Petition Nos.9078 and 12608 of 2023 to be posted on 23.06.2023, in the meanwhile,

1st respondent in Writ petition No.12608 of 2023 shall not take any coercive steps against the petitioner pursuant to the impugned demand notice dated 01.05.2023."

//TRUE COPY//

**Sd/- M. SRINIVAS
ASSISTANT REGISTRAR**

**SECTION OFFICER
For ASSISTANT REGISTRAR**

To,

- 1. The Assistant Commissioner State Tax, State Tax, Kakinada Port Circle Do.No.10-355 3rd Floor C.T. Complex, Pithapuram High Road Ramanayyapeta, E.G. Dist Kakinada Andhra Pradesh 533005**
- 2. Joint Commissioner State Tax, Kakinada Circle D.No.10-355 1st Floor C.T. Complex Pithapuram High Road Ramanayyapeta E.G.Dist Kakinada Andhra Pradesh 533005**
- 3. Commissioner State Tax,, GST Refunds Door No.12-468-4, Adjacent To NH-16,Service Road, Kunchanapally, Guntur District Andhra Pradesh-522501**
- 4. Deputy Commissioner (ST), Regional GST Audit and Enforcement Office First Floor, VMRDA Block B Visakhapatnam.**

5. The Chief Commissioner of State Tax,, Door No.12-468-4, Adjacent To NH-16,Service Road, Kunchanapally,Guntur District Andhra Pradesh-522501 (Addressee Nos.1 to 5 by RPAD)
6. One CC to Sri. D.S.Sivadarshan, Advocate [OPUC]
7. Two CCs to GP for State Tax, High Court of Andhra Pradesh. [OUT]
8. Two spare copies

MM

HIGH COURT

**UDPRJ
&
TMRJ**

DATED:10/05/2023

NOTE: POST ON 23.06.2023

ORDER

WP.No.12608 of 2023

DIRECTION

