



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

**THURSDAY, THE NINETEENTH DAY OF SEPTEMBER  
TWO THOUSAND AND TWENTY FOUR**

**:PRESENT:**

**THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO**

**AND**

**THE HONOURABLE SRI JUSTICE HARINATH NUNEPALLY**

**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 the order dated 10.05.2023, 23.06.2023, 03.07.2024, 14.08.2024 & 04.09.2024 made herein 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:**

**“Post on 25.09.2024.**

Interim direction granted earlier shall stand extended till  
04.10.2024.”

Sd/- V. SAVITRI GOWRI  
ASSISTANT REGISTRAR

//TRUE COPY//

  
SECTION OFFICER

To,

1. One CC to Sri.D.S.Sivadarshan, Advocate [OPUC]
2. Two CCs to GP for State Tax, High Court of Andhra Pradesh. [OUT]
3. Two spare copies

SRL

**HIGH COURT**

**RRR,J  
&  
HN,J**

**DATED: 19/09/2024**

**POST ON 25.09.2024**

**ORDER**

**WP.No.12608 of 2023**

**INTERIM ORDER EXTENDED**

