

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

WEDNESDAY, THE TWENTY SECOND DAY OF JANUARY
TWO THOUSAND AND TWENTY FIVE

:PRESENT:

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO
AND

THE HONOURABLE SRI JUSTICE MAHESWARA RAO KUNCHEAM
WRIT PETITION NO: 12608 OF 2023

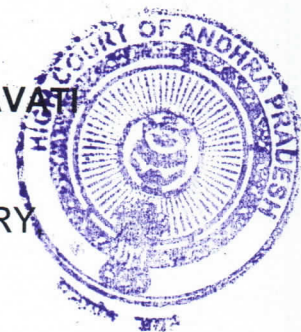
Between:

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,
UdaanBhawan 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 of 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 to 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 orders dated 10.05.2023, 23.06.2023, 03.07.2024, 14.08.2024, 04.09.2024, 19.09.2024, 25.09.2024, 23.10.2024, 13.11.2024 & 11.12.2024 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:

“At request of the learned Government Pleader for Commercial Tax, post on 05.02.2025.

Interim order granted earlier in W.P.No.12608 of 2023 shall stand extended till 12.02.2025.”

//TRUE COPY//

SD/- M.SRINIVAS
A: ASSISTANT REGISTRAR
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.

ER

HIGH COURT

RRR, J

&

MRK, J

DATED: 22/01/2025

POST ON 05.02.2025

ORDER

WP.No.12608 of 2023

INTERIM ORDER EXTENDED

