APHC010224592026

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

MONDAY, THE 31st DAY OF AUGUST 2026

**PRESENT**

**THE HONOURABLE SRI JUSTICE K SREENIVASA REDDY**

**WRIT PETITION NO: 12238 OF 2026**

**Between:**

1. M KISHORE KUMAR, S/o.M Kambagiri Ramudu, Aged about 33 years, Occ Contractor, R/o.H.No. 9-2-20-1, Near IT college, Dhone (V) Dhone (M), Kumool District, Pincode 518222.

**...Petitioner**

**AND**

1. THE STATE OF ANDHRA PRADESH, Rep. by its Principal Secretary, Department of Irrigation (WRD), Secretariat Buildings, Velagapudi, Amaravathi, Guntur District, Pincode 522238.

2. The State of Andhra Pradesh, Rep. by its Principal Secretary, Department of Finance and Planning, Secretariat Buildings, Velagapudi, Amaravathi, Guntur District, Pincode 522238.

3. The Superintendent Engineer, Irrigation Circle, Kurnool, Kurnool District, Pincode 518001.

4. The Executive Engineer, W.R.D., MI Works Division, Kurnool, Kurnool District, Pincode 518001.

**...Respondents**

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased topleased to issue a writ of mandamus or any other direction declaring the action of theappropriate writ or Respondents not releasing the GST amounts @ 12 percent of Rs.99,257/- vide MB No.2228 MI, Rs.1,04,122/- vide MB No.3702 MI, Rs.1,04,527/- vide MB No.2214 MI, RS.1,04,590/- vide MB No.3766 MI, Rs. 1,06,038/- vide MB No.3762 MI, Rs.70,148/- vide MB No.2225 MI, Rs. 1,05,525/- vide MB o.3765 MI, Rs. 1,05,664/- vide MB No.3761 MI and Rs.1,05,918/- vide MB No.370i MI with a Grand totaling of Rs.9,05,789/-, even after finalizing the bills, payable to the petitioner in relation to the works i.e.,Agreement 1791/2018-19, the works i.e.petitioner in relation to Nos.2123/2018-19, dt.03.11.2018, 1792/2018-19, dt.03.11.2018, 1786/2018-19, dt.03.11.2018, 1911/2018-19, dt.12.11.2018, 2104/2018-19, dt.22.12.2018, 1787/2018-19, dt.03.11.2018, 1910/2018-19, dt.12.11.2018 and 1788/2018-19, dt.03.11.2018 is questioned, dt.31.12.2018, as the same is illegal, arbitrary and consequently direct the respondents to pay GST amounts @ 12 percent of Rs.99,257/- vide MB No.2228 MI, Rs.1,04,122/- vide MB No.3702 MI, Rs.1,04,527/- vide MB No.2214 MI, Rs. 1,04,590/- vide MB No.3766 MI, Rs.1,06,038/- vide MB No.3762 MI, Rs.70,148/- vide MB No.2225 MI, Rs. 1,05,525/- vide MB No.3765 MI, Rs. 1,05,664/- vide MB No.3761 MI and Rs.1,05,918/- vide MB No.3701 MI with a Grand totaling of Rs.9,05,789/- to the petitioner in respect of execution of above-mentioned work forthwith and pass

**IA NO: 1 OF 2026**

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased please to direct the respondents to pay for payment of amount of Rs.99,257/- vide MB No.2228 MI, Rs. 1,04,122/- vide MB No.3702 MI, Rs. 1,04,527/- vide MB No.2214 MI, Rs. 1,04,590/- vide MB No.3766 MI, Rs. 1,06,038/- vide MB No.3762 MI, Rs.70,148/- vide MB No.2225 MI, Rs. 1,05,525/- vide MB No.3765 MI, Rs. 1,05,664/- vide MB No.3761 MI & Rs. 1,05,918/- vide MB No.3701 MI with a Grand totaling of Rs.9,05,789/- to the petitioner in respect of execution of works i.e. Agreement Nos.2123/2018-19, dt.31.12.2018, 1791/2018-19, dt.03.11.2018, 1792/2018-19, dt.03.11.2018, 1786/2018-19, dt.03.11.2018, 1911/2018-19, dt.12.11.2018, 2104/2018-19, dt.22.12.2018, 1787/2018-19, dt.03.11.2018, 1910/2018-19, dt.12.11.2018 and 1788/2018-19, dt.03.11.2018, forthwith, pending disposal of the Writ petition and pass

**Counsel for the Petitioner: MODAPOTHULA SUMALATHA**

**Counsel for the Respondents: GP FOR IRRI AND CAD Counsel for the Respondents:GP FOR FINANCE PLANNING**

**The Court made the following order:**

**THE HONOURABLE SRI JUSTICE K.SREENIVASA REDDY**

**WRIT PETITION NO.12238 OF 2026**

**ORDER:**

This Writ Petition is filed under Article 226 of the Constitution of India seeking the following relief:

> *"….to issue a writ of mandamus or any other direction declaring the action of the appropriate writ or direction declaring the action of the Respondents not releasing the GST amounts @ 12 percent of Rs.99,257/- vide MB No.2228 MI, Rs.1,04,122/- vide MB No.3702 MI, Rs.1,04,527/- vide MB No.2214 MI, Rs.1,04,590/- vide MB No.3766 MI, Rs.1,06,038/- vide MB No.3762 MI, Rs.70,148/- vide MB No.2225 MI, Rs. 1,05,525/- vide MB No.3765 MI, Rs. 1,05,664/- vide MB No.3761 MI and Rs.1,05,918/- vide MB No.3701 MI with a Grand totaling of Rs.9,05,789/-, even after finalizing the bills, payable to the petitioner in relation to the works i.e., Agreement Nos.2123/2018-19, dt.31.12.2018, 1791/2018-19, 1792/2018-19, dt.03.11.2018, 1786/2018-19, dt.03.11.2018, 1911/2018-19, dt.12.11.2018, 2104/2018-19, dt.24.12.2018, 1787/2018-19,*

*dt.03.11.2018, 1910/2018-19, dt.12.11.2018 and 1788/2018-19, dt.03.11.2018 is questioned, dt.31.12.2018, as the same is illegal, arbitrary and consequently direct the respondents to pay GST amounts @ 12% of Rs.99,257/- vide MB No.2228 MI, Rs.1,04,122/- vide MB No.3702 MI, Rs.1,04,527/- vide MB No.2214 MI, Rs. 1,04,590/- vide MB No.3766 MI, Rs.1,06,038/- vide MB No.3762 MI, Rs.70,148/- vide MB No.2225 MI, Rs. 1,05,525/- vide MB No.3765 MI, Rs. 1,05,664/- vide MB No.3761 MI and Rs.1,05,918/- vide MB No.3701 MI with a Grand totaling of Rs.9,05,789/- to the petitioner in respect of execution of above-mentioned work forthwith and pass……..…..”*

2. Heard learned counsel for the petitioner and the learned Assistant Government Pleader for Irrigation appearing for the respondents.

3. Case of the petitioner is that respondents issued proceedings for execution of subject works; the petitioner entered into agreements with respondent No.4 as per the technical sanction and executed and completed the works; he submitted the bills as per the agreements; that 4th respondent took over records and all the bills submitted and issued statement for the works done as per the agreements and

released bills also, except GST amount @12%. Despite completion of the works long ago, the respondent authorities failed to release the GST amounts payable to the petitioner. Aggrieved by the non-payment of the said amounts, the petitioner has filed the present Writ Petition.

4. A counter-affidavit has been filed by respondent No.4, wherein the execution of the subject works by the petitioner has been admitted. It is further stated that, owing to paucity of funds, payment could not initially be made to the petitioner. Subsequently, the L.S.-I and part bills were paid to the petitioner, after recovering an amount equivalent to 7.5% of the value of the work done towards the withheld amount, as there was no clarity regarding the applicability of GST, the subject works having been sanctioned during the year 2018-19. Thereafter, the L.S.-II and final bills were paid to the petitioner, including GST at 12% on the amount of 7.5% withheld and recovered while making payment of the L.S.-I and part bills, which recovery had been made inadvertently against the total value of the work executed. In view of the same, the petitioner

approached this Court by filing the present Writ Petition seeking payment of GST at 12% on the value of the work done.

5. It is further stated that the Pay and Accounts Officer informed that, once the final bills are paid to the petitioner, the NIDHI portal cannot be opened unless and until the requisite budget is allotted to the concerned work. In this regard, on 10.06.2026, the respondent addressed a letter bearing Lr.No.281 SE to the Superintendent Engineer, Irrigation Circle, Kurnool, requesting release of a budget amount of Rs.8,37,594/- towards uploading the GST dues payable to the petitioner. In turn, on 11.06.2026, the Superintendent Engineer addressed a letter bearing Lr.No.SE/IC/KNL/Lr.No.155 CE(P) to the Chief Engineer (Projects), Kurnool, requesting release of the requisite budget.

6. It is further stated that, upon allocation of the budget to the concerned account, the bills will be uploaded on the NIDHI portal and the amount due to the petitioner will thereafter be paid.

7. Since the amount payable is admitted and undisputed, Writ Petition is maintainable. In ***M/s Utkal Highways Engineer***

***and Contractors V. Chief General Manager & Ors***[1], it was held at paragraph No.8, as under:

> *"Be that as it may, the High court has not dealt with the merits of the writ petition. Moreover, it is not an inviolable rule that no money claim can be adjudicated upon in exercise of writ jurisdiction. Non-payment of admitted dues, inter alia, may be considered an arbitrary action on the part of respondents and for claiming the same, a writ petition may lie. Further, throwing a writ petition on ground of availability of alternative remedy after 10 years, particularly, when parties have exchanged their affidavits, is not the correct course unless there are disputed questions of fact which by their very nature cannot be adjudicated upon without recording formal evidence"*.

8. In view of the categorical admission made by the respondent authorities in the counter-affidavit regarding the amount payable to him, the respondent authorities are directed to pay the admitted amount to the petitioner within a period of eight weeks from the date of receipt of a copy of this order.

9. In respect of the interest payable to the petitioner, he is at liberty to approach the appropriate forum.

10. Accordingly, the Writ Petition is disposed of. There shall be no order as to costs.

[1] 2025 SCC online SC 1400

As a sequel, interlocutory applications pending if any, shall stand closed.

**K.SREENIVASA REDDY, J**

Date: 31.08.2026.
PAB