APHC010424402026

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

WEDNESDAY, THE 23rd DAY OF SEPTEMBER 2026

**PRESENT**

**THE HONOURABLE SRI JUSTICE NINALA JAYASURYA**

**THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR**

**WRIT PETITION NO: 23154 OF 2026**

**Between:**

1. M/S M MUNI CHANDRA REDDY, GST No.37ANJPM9632N1Z7 Rep. by its Proprietor, Mr. M. Munichandra Reddy, 1-28, Uranduru Village, Srikalahasti Mandal Chittoor District- 517640 Andhra Pradesh

**...Petitioner**

**AND**

1. THE ASSISTANT COMMISSIONER OF STATE TAXES, Srikalahasti circle, Sy.No.253/1, Gokulam Grand Building Panagal, Srikalahasti -517640 Chittoor District, Andhra Pradesh

2. The Additional Commissioner of State Taxes, Tirupati Division, Tirupati-517501, Chittoor Dist., A.P.

3. The State of Andhra Pradesh, Rep. by its Principal Secretary, Revenue Department (Commercial Tax), A.P. Secretariat, Velegapudi-522503 Guntur District, Andhra Pradesh

4. Union of India, Department of Revenue, Represented by its Secretary (Revenue), North Block, New Delhi- 110001 (Respondent Nos. 2 to 4, not necessary)

**...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 toissue a Writ of Mandamus or any other writ or order or direction declaring the action of the 1st Respondent in passing the endorsement dated 24.7.2026 without considering the payments made by the Petitioner on various dates in compliance with directions of this Hon'ble Court in W.P.No.5494/2026 dated 22.4.2026, as illegal, arbitrary, contrary to law, highhanded and gross disobedience to the directions of this Hon'ble Court, and set aside the endorsement dated 24.7.2026 and consequently direct the 1st Respondent to implement the directions of this Hon'ble Court in W.P.No.5494/2026 dated 22.4.2026, declaring that the Petitioner has complied with the payments made by the Petitioner

**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 stay the operation of the proceedings of the 1st Respondent in endorsemept dated 24.7.2026, in the interest of justice

**Counsel for the Petitioner: SRINIVASA RAO KUDUPUDI**

**Counsel for the Respondents: GP FOR COMMERCIAL TAX Counsel for the Respondents:**

**The Court made the following order:**

**THE HONOURABLE SRI JUSTICE NINALA JAYASURYA**

**THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR**

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**ORDER:** *(per Hon'ble Sri Justice Ninala Jayasurya)*

Heard learned counsel for the petitioner and Mr.S.A.V. Sai Kumar, learned Assistant Government Pleader for Commercial Tax, appearing for respondent Nos.1 to 3.

2. Petitioner, a registered dealer under the provisions of Goods and Services Act, 2017, is engaged in execution of civil works with the Endowments Department to the religious temples such as Tirumala Tirupati Devasthanams, etc.

3. Challenging the assessment order dated 24.04.2024, for the period 2017-18 and 2018-19, under the said Act, petitioner filed W.P.No.5494 of 2026. A Coordinate Bench of this Court disposed of the said writ petition by order dated 22.04.2026, the operative portion of which, reads as follows:-

> "6. Accordingly, this Writ Petition is disposed of, setting aside the impugned order, dated 24.04.2024, leaving it open to the respondents to initiate fresh proceedings, for each assessment year separately.
>
> 7. This order shall be subject to the condition of the petitioner depositing 20% of the disputed tax within a period of three (03) weeks from the date of receipt of this order. Any payment made, by the petitioner, after the impugned order, had been passed, shall be set off, for the purpose of calculating the aforesaid 20%."

4. Learned counsel for the petitioner submits that prior to filing of the said writ petition, petitioner paid 10% i.e., Rs.4,21,775/- disputed tax while filing the appeal before the appellate authority. He submits that during the pendency of W.P.No.5494 of 2026, petitioner paid further sum of Rs.4,08.825/- in cash as well as by adjustment in the electronic credit ledger. Be that as it may.

5. He submits that a sum of Rs.12,950/- was deficit and the petitioner on 25.06.2026 paid additional tax amount of Rs.2,05,898/- and the 1st respondent instead of crediting the total amount equally to SGST and CGST components, had conveniently credited the same towards SGST. That part, he submits that the 1st respondent issued impugned Endorsement dated 24.07.2026 *inter alia* stating that the petitioner has not complied with the order dated 22.04.2026 referred to above and requested to pay the balance amount as per the adjudication order dated 24.04.2026 issued in Form GST DRC-07. He submits that the said Endorsement without taking into account the various payments made by the petitioner, in compliance with the orders of the Court, is not sustainable. He contends that the 1st respondent went wrong in assuming that the petitioner was required to comply with the conditional order within three weeks from 22.04.2026, whereas, the order of the Court is that the deposit shall be made within a period of three weeks, from the date of receipt of the order. He also placed a copy of the order dated 22.04.2026 in W.P.No.5494 of 2026, which contains the dispatch stamp of High Court dated 18.09.2026.

6. Mr.S.A.V. Sai Kumar, learned Assistant Government Pleader for Commercial Tax, on instructions, submits that there is no dispute with regard to payment made by the petitioner and obviously the 1st respondent is under the mistaken impression that the conditional deposit has to be made within three weeks from the date of the order.

7. In view of the above stated position and as the impugned Endorsement dated 24.07.2026 issued by the 1st respondent with the direction to pay the balance amount treating that the petitioner has not complied with the direction dated 22.04.2026 of the Court within the stipulated time, is misconceived, the same is set-aside.

8. Accordingly, the writ petition is allowed. There shall be no order as to costs. Miscellaneous petitions, if any, shall stand closed.

**NINALA JAYASURYA, J**

**T.C.D.SEKHAR, J**

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**THE HONOURABLE SRI JUSTICE NINALA JAYASURYA**

**AND**

**THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR**

**WRIT PETITION No. 23154 OF 2026**

**Dt. 23.09.2026**

**GVK**