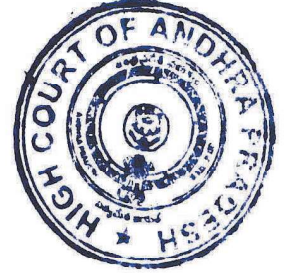


IN THE HIGH COURT OF ANDHRA PRADESH :: AMARAVATI
(Special Original Jurisdiction)

WEDNESDAY, THE SEVENTH DAY OF MAY
TWO THOUSAND AND TWENTY FIVE



PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

AND

THE HONOURABLE DR JUSTICE K MANMADHA RAO

WRIT PETITION NOS: 10881,10883,10885,10961 AND 10964 OF 2025

WRIT PETITION NO: 10881 OF 2025

Between:

M/s Srinivas Traders, Meghana Complex, Opp. MPDDO Office,
Bangularapayam, Chittor, Chittor District, Andhra Pradesh. Rep. by its
Proprietor Mr. Bheemavaram Sreenivasulu.

...Petitioner

AND

1. The Assistant Commissioner of State Tax, Circle -III, Nellore, Nellore District, Andhra Pradesh.
2. The Principal Commissioner of State Tax, Government of Andhra Pradesh, Kunchanapalli, Andhra Pradesh 522501.
3. State of Andhra Pradesh, Rep. by its Principal Secretary (Revenue)(GST) Department, Secretariat Building, Velagapudi, Amaravathi, Guntur District.

...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 to issue a Writ of Mandamus or any other appropriate writ or

order direction by declaring the action of the 1st respondent in detaining the goods which is under transit by the vehicle bearing No. AP 39 VE 7254 on 17-4-2025, though the consignment is covered by valid invoice No. 296 dated 17-4-2025 and E Way bill No. 162092394633 as illegal, arbitrary, high handed, without authority of law and jurisdiction, vitiated on account of violation of principles of natural justice and consequently set aside the impugned proceedings of the 1st respondent in Form GST MOV -06 dated 17-4-2025.

IA NO: 1 OF 2025

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 to direct the 1st respondent to forthwith release the detained goods covered under invoice No. 296 dated 17-4-2025 and E Way bill No. 162092394633 and the vehicle bearing No. AP 39 VE 7254 which was detained on 17-4-2025 pending disposal of the writ petition as otherwise the petitioners would be put to irreparable loss and hardship.

Counsel for the Petitioner: SRI. V SIDDHARTH REDDY

Counsel for the Respondents: GP FOR COMMERCIAL TAX

WRIT PETITION NO: 10883 OF 2025

Between:

M/s Srinivas Traders, Meghana Complex, Opp. MPDO Office, Bangularapayam, Chittor, Chittor District, Andhra Pradesh. Rep. by its Proprietor Mr. Bheemavaram Sreenivasulu.

...Petitioner

AND

1. The Assistant Commissioner of State Tax Circle, Circle -III, Nellore, Nellore District, Andhra Pradesh.

2. The Principal Commissioner of State Tax, Government of Andhra Pradesh, Kunchanapalli, Andhra Pradesh 522501.
3. State of Andhra Pradesh, Rep. by its Principal Secretary (Revenue)(GST) Department, Secretariat Building, Velagapudi, Amaravathi, Guntur District.

...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 to issue a Writ of Mandamus or any other appropriate writ or order or direction by declaring the action of the 1st respondent in detaining the goods which is under transit by the vehicle bearing No. AP 05TF 2192 on 19-4-2025, though the consignment is covered by valid invoice No. 315 dated 18-4-2025 and E Way bill No. 152093052571 as illegal, arbitrary, high handed, without authority of law and jurisdiction, vitiated on account of violation of principles of natural justice and consequently set aside the impugned proceedings of the 1st respondent in Form GST MOV -06 dated 19-4-2025.

IA NO: 1 OF 2025

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 to direct the 1st respondent to forthwith release the detained goods covered under invoice No. 315 dated 18-4-2025 and E way bill No. 152093052571 and the vehicle bearing No. AP 05TF 2192 of 19-4-2025 pending disposal of the Writ Petition

Counsel for the Petitioner: SRI. V SIDDHARTH REDDY

Counsel for the Respondents: GP FOR COMMERCIAL TAX

WRIT PETITION NO: 10885 OF 2025

Between:

M/s Srinivas Traders, Meghana Complex, Opp. MPDDO Office,
Bangularapayam, Chittor, Chittor District, Andhra Pradesh. Rep. by its
Proprietor Mr. Bheemavaram Sreenivasulu.

...Petitioner

AND

1. The Assistant Commissioner of State Tax, Circle -III, Nellore, Nellore District, Andhra Pradesh.
2. The Principal Commissioner of State Tax, Government of Andhra Pradesh, Kunchanapalli, Andhra Pradesh 522501.
3. State of Andhra Pradesh, Rep. by its Principal Secretary (Revenue)(GST) Department, Secretariat Building, Velagapudi, Amaravathi, Guntur District.

...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 to issue a Writ of Mandamus or any other appropriate writ or order or direction by declaring the action of the 1st respondent in detaining the goods which is under transit by the vehicle bearing No. AP 26 Y 3336 on 17-4-2025, though the consignment is covered by valid invoice No. 295 dated 17-4-2025 and E Way bill No.142092382661 as illegal, arbitrary, high handed, without authority of law and jurisdiction, vitiated on account of violation of principles of natural justice and consequently set aside the impugned proceedings of the 1st respondent in Form GST MOV -06 dated 17-4-2025.

IA NO: 1 OF 2025

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 to direct the 1st respondent to forthwith release the detained goods covered under invoice No. 295 dated 17-4-2025 and E Way bill No.142092382661 and the vehicle bearing No. AP 26 Y 3336 on 17-4-2025 pending disposal of the writ petition as otherwise the petitioners would be put to irreparable loss and hardship.

Counsel for the Petitioner: SRI. V SIDDHARTH REDDY

Counsel for the Respondents: GP FOR SERVICES I

WRIT PETITION NO: 10961 OF 2025

Between:

M/s Srinivas Tradres, Meghana Complex, Opp. MPDDO Office, Bangalarapayam, Chittor, Chittor District, Andhra Pradesh. Rep. by its Proprietor Mr. Bheemavaram Sreenivasulu.

...Petitioner

AND

1. The Dy Assistance Commissioner (ST)-II, Nandyal Circle -II, Kurnool, Kurnool District, Andhra Pradesh.
2. The Principal Commissioner of State Tax, Government of Andhra Pradesh, Kunchanapalli, Andhra Pradesh 522501.
3. State of Andhra Pradesh, Rep. by its Principal Secretary (Revenue)(GST) Department, Secretariat Building, Velagapudi, Amaravathi, Guntur District.

...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 to issue a Writ of Mandamus or any other appropriate writ or order or direction by declaring the action of the 1st respondent in detaining the goods which is under transit by the vehicle bearing No. KA 06 AA 5468 on 16-4-2025, without issuing any detention order MOV-06, though the consignment is covered by valid invoice No. 251 dated 15-4-2025 and E Way bill No. 112090796498 as illegal, arbitrary, high handed, without authority of law and jurisdiction, vitiated on account of violation of principles of natural justice and consequently set aside the impugned proceedings of the 1st respondent in Form GST MOV -04 dated 16-4-2025.

IA NO: 1 OF 2025

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 to direct the 1st respondent to forthwith release the detained goods covered under valid invoice No. 251 dated 15-4-2025 and E Way bill No. 112090796498 and the vehicle bearing No. KA 06 AA 5468 on 16-4-2025 pending disposal of the writ petition as otherwise the petitioners would be put to irreparable loss and hardship.

Counsel for the Petitioner: SRI. V SIDDHARTH REDDY

Counsel for the Respondents: GP FOR COMMERCIAL TAX

WRIT PETITION NO: 10964 OF 2025

Between:

M/s Srinivas Traders, Meghana Complex, opp. MPDDO Office,
Bangularapayam, Chittor, Chittor District, Andhra Pradesh. Rep. by its
Proprietor Mr. Bheemavaram Sreenivasulu

...Petitioner

AND

1. The Dy Assistant Commissioner (ST) -II, Chittor-I Circle, Chittor District, Andhra Pradesh.
2. The Principal Commissioner of State Tax, Government of Andhra Pradesh, Kunchanapalli, Andhra Pradesh 522501.
3. State of Andhra Pradesh, Rep. by its Principal Secretary (Revenue)(GST) Department, Secretariat Building, Velagapudi, Amaravathi, Guntur District.

...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 to issue a Writ of Mandamus or any other appropriate writ or order or direction by declaring the action of the 1st respondent in detaining the goods which is under transit by the vehicle bearing No. AP 39 TM 8395 on 18-4- 2025, without issuing any physical verification report in Form MOV-04 and detention order in MOV-06, though the consignment is covered by valid invoice No. 336 dated 18-4-2025 and E Way bill No.102093184514 as illegal, arbitrary, high handed, without authority of law and jurisdiction, vitiated on account of violation of principles of natural justice.

IA NO: 1 OF 2025

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 to direct the 1st respondent to forthwith release the detained goods covered under valid invoice No. 336 dated 18-4-2025 and E Way bill No.102093184514 and the vehicle bearing No. AP 39 TM 8395 on 18-4-2025 pending disposal of the writ petition as otherwise the petitioners would be put to irreparable loss and hardship.



Counsel for the Petitioner: SRI. V SIDDHARTH REDDY

Counsel for the Respondents: GP FOR COMMERCIAL TAX

The Court made the following Common Order:



APHC010217092025



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

[3525]

WEDNESDAY, THE SEVENTH DAY OF MAY
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE DR JUSTICE K MANMADHA RAO

WRIT PETITION NO: 10881/2025

Between:

M/s Srinivas Traders

...PETITIONER

AND

The Assistant Commissioner Of State Tax and Others **...RESPONDENT(S)**

Counsel for the Petitioner:

1.V SIDDHARTH REDDY

Counsel for the Respondent(S):

1.GP FOR COMMERCIAL TAX

WRIT PETITION NO: 10883/2025

Between:

M/s Srinivas Traders

...PETITIONER

AND

The Assistant Commissioner Of State Tax Circle and Others **...RESPONDENT(S)**

Counsel for the Petitioner:

1.V SIDDHARTH REDDY

Counsel for the Respondent(S):



1.

WRIT PETITION NO: 10885/2025

Between:

Srinivas Traders

...PETITIONER

AND

The Assistant Commissioner Of State Tax and Others

...RESPONDENT(S)

Counsel for the Petitioner:

1.V SIDDHARTH REDDY

Counsel for the Respondent(S):

1.GP FOR SERVICES I

WRIT PETITION NO: 10961/2025

Between:

M/s Srinivas Tradres

...PETITIONER

AND

The Dy Assistance Commissioner and Others

...RESPONDENT(S)

Counsel for the Petitioner:

1.V SIDDHARTH REDDY

Counsel for the Respondent(S):

1.GP FOR COMMERCIAL TAX

2.

WRIT PETITION NO: 10964/2025

Between:

M/s Srinivas Traders,

...PETITIONER

AND

The Dy Assistant Commissioner St li and Others

...RESPONDENT(S)

Counsel for the Petitioner:

1.V SIDDHARTH REDDY

Counsel for the Respondent(S):

1.GP FOR COMMERCIAL TAX

The Court made the following common order:

{per Hon'ble Sri Justice R. Raghunandan Rao}

In all these cases, the goods of the petitioner had been seized, while they were in transit. The petitioner assails these seizures on the ground that no reasons have been given for such seizure. The petitioner contends that the authorities, who had conducted seizures, had given a printed proforma and ticked one of the printed reasons, set out therein, given was without giving any further details. It is contended that in the absence of such details, there is no possibility for the petitioner to give his explanation.

2. Apart from this, the petitioner also contends that the authorities were required to issue a notice, under Section 129(3) of G.S.T Act, within seven days of seizure for calling upon the owner of the goods to participate in an enquiry to ascertain the tax payable on such goods. Thereafter, the authority is required, within seven days of issuance of notice, to complete a process for valuation and determination of tax. In the present case, the goods were seized on 17.04.2025 whereas no notice has been issued till date. The petitioner contends that the authority, instead of completing the process under Section 129 had moved on to take up the process under Section 130 and the same is also impermissible.

3. The documents produced, by the learned Government Pleader do not show any notice being issued under Section 129 of G.S.T Act, notices produced by the learned Government Pleader are notices that are to be issued under Section 130 of G.S.T.Act.

4. A perusal of the seizure memo would also show that no legible reasons for seizure have been set out in the said notices.

5. This Court is not willing to look into the instructions produced by the learned Government Pleader, given by the authorities, to justify such seizure. The law in this regard is well settled by the judgment of the Hon'ble Supreme Court in the case of **Mohinder Singh Gill & Anr vs. The Chief Election Commissioner**,¹ that additional reasons cannot be supplemented after the impugned order had been passed.

6. In the circumstances, these Writ Petitions are disposed of with the following directions:

- i) The concerned authorities, who had seized the goods of the petitioner, shall issue a notice under Section 129(3) of G.S.T Act within two days from today;
- ii) The order ascertaining the documents of the goods and consequent tax, if any, payable on such goods shall be fixed within three days thereafter;

¹ 1978(1) SCC 405

- iii) This shall be done after notice and opportunity is being given to the petitioner;
- iv) The goods of the petitioner would then be released in terms of Section 129(1) of the G.S.T Act;
- v) The proceedings under Section 130 of G.S.T Act shall be initiated only after this process has been completed.

7. This is yet another case which requires the Commissioner of Commercial Taxes to sensitize his officers about the manner in which such confiscations are to be carried out. There is every need for the Commissioner of Commercial Taxes, to conduct coaching classes, if necessary, to train his officers to follow the law and the procedural safeguards set out in the law.

8. A copy of this judgment shall be placed before the Commissioner, Commercial Taxes for his action.

9. The gist of the order shall be informed to the concerned officers by the learned Government Pleader.

As a sequel, miscellaneous petitions, if any, shall stand closed. There shall be no order as to costs.

//TRUE COPY//

Sd/- U.SRI DEVI
ASSISTANT REGISTRAR
SECTION OFFICER

To,

1. The Assistant Commissioner of State Tax, Circle -III, Nellore, Nellore District, Andhra Pradesh.
2. The Principal Commissioner of State Tax, Government of Andhra Pradesh, Kunchanapalli, Andhra Pradesh 522501.
3. The Principal Secretary (Revenue)(GST) Department, State of Andhra Pradesh, Secretariat Building, Velagapudi, Amaravathi, Guntur District.

4. The Dy Assistance Commissioner (ST)-II, Nandyal Circle -II, Kurnool, Kurnool District, Andhra Pradesh.
5. One CC to Sri. V Siddharth Reddy Advocate [OPUC]
6. Two CCs to GP for Commercial Tax, High Court Of Andhra Pradesh. [OUT]
7. Two CCs to GP for Services I, High Court Of Andhra Pradesh. [OUT]
8. Three CD Copies

GSC

HIGH COURT

DATED:07/05/2025

ORDER

**WP.Nos.10881, 10883, 10885, 10961 And 10964 of
2025**



**DISPOSING THE WPS
WITHOUT COSTS**