

SAPHC010622922025



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

[3529]

WEDNESDAY, THE THIRTY FIRST DAY OF DECEMBER  
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

**WRIT PETITION NO: 32212/2025**

**Between:**

1. SAI KRISHNA CONTRACT WORKS, GSTIN - 37DGZPS6105Q1Z5  
REP. BY ITS PROPRIETOR, MR. A. SAI KRISHNA 26-2669,  
IRUVARAM CHECKPOST, CHITTOOR -517125, ANDHRA PRADESH

.

**...PETITIONER**

**AND**

1. THE DEPUTY ASSISTANT COMMISSIONER, (ST)-II, O/O. THE  
ASSISTANT COMMISSIONER (ST), SRICITY CIRCLE, 2/235, 0PP.  
COURT BUILDINGS, SECOND FLOOR, VENKATAGIRI ROAD,  
GUDUR, TIRUPATI, ANDHRA PRADESH - 524101.

2. THE ASSISTANT COMMISSIONER ST, SRICITY CIRCLE, 2/235,  
0PP. COURT BUILDINGS, SECOND FLOOR, VENKATAGIRI ROAD,  
GUDUR, TIRUPATI, ANDHRA PRADESH - 524101.

3. THE COMMISSIONER OF STATE TAX, GOVERNMENT OF ANDHRA  
PRADESH, DOOR NO.12-468-4, ADJACENT TO NH-16, SERVICE  
ROAD, KUNCHANAPALLY, GUNTUR DISTRICT ANDHRA  
PRADESH-522501.

4. THE STATE OF ANDHRA PRADESH, REP. BY ITS PRINCIPAL  
SECRETARY (REVENUE) (GST) DEPARTMENT, SECRETARIAT  
BUILDING, VELAGAPUDI, AMARAVATHI, GUNTUR DISTRICT  
ANDHRA PRADESH

5. THE UNION OF INDIA, REP. BY ITS SECRETARY (FINANCE)  
MINISTRY OF FINANCE, NORTH BLOCK, NEW DELHI 110001

**...RESPONDENT(S):**

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 please to issue a Writ of Mandamus or any other appropriate writ or order or direction by declaring the action of the 1st Respondents in not releasing the goods and the goods vehicle NO.AP26TC5916 covered by e-waybill and invoice dated 5.9.2025 ever after payment made by the Petitioner as per MOV-09 issued by the 1st Respondent, as illegal, arbitrary, high handed, without authority of law and jurisdiction, vitiated on account of violation of principles of natural justice and to consequently direct the 1st Respondent to release the goods and the vehicle forthwith in the interest of justice, and pass

**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. 443 dated 5.9.2025 and e-waybill as well as the vehicle bearing No. AP26 TC 5916, since the Petitioner has paid the entire amount as sought in the MOV 09 issued by the 1st Respondent, pending disposal of the writ petition as otherwise the petitioner would be put to irreparable loss and hardship.

**IA NO: 2 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 permit the Petitioner to implead Kirmani Wasim Akram, Son of Kirmani Safdar Hussein, 11-3-12/A, Chinthamvari Street, Kavali, Nellore -524201, Andhra Pradesh, as 2nd Petitioner to the Writ Petition, in the interest of justice and pass

**Counsel for the Petitioner:**

1. SRINIVASA RAO KUDUPUDI

**Counsel for the Respondent(S):**

1. GP FOR COMMERCIAL TAX

2.

**The Court made the following Order:** *(Per Hon'ble Sri Justice R. Raghunandan Rao)*

The 1<sup>st</sup> petitioner is the owner of certain goods in the nature of iron & metal scrap. The 2<sup>nd</sup> petitioner is the owner of the conveyance in which these goods were being moved. According to the petitioners, the goods were sought to be transported from Nellore to Chittoor and the 1<sup>st</sup> respondent had stopped the vehicle on 07.09.2025 and had initiated a process under Section 129 of the Goods & Services Act, 2017 [for short “the GST Act”].

2. The aforesaid proceedings are said to have culminated in an order, dated 19.09.2025, wherein the 1<sup>st</sup> respondent had levied a penalty of Rs.56,193/-, under the CGST and a penalty of Rs.56,193/- under the SGST. The said proceedings also called upon the petitioners to pay the penalty within the stipulated period as per Section 129(6) of the GST Act. The petitioners, in compliance with these directions, had paid the aforesaid penalty on 15.11.2025. Thereafter, the petitioners sought the release of the conveyance as well as the goods. As neither the conveyance nor the goods were being released. The 1<sup>st</sup> petitioner had initially approached this by way of the present Writ Petition. Subsequently, the 2<sup>nd</sup> petitioner has impleaded himself as the 2<sup>nd</sup> petitioner.

3. Section 129 of the GST Act empowers the authorities under the GST, to detain and seize any goods and conveyances, in transit, if such movement of goods is not in accordance with the provisions of the Act and the Rules. This provision empowers the authority to levy a penalty and also to

release the conveyance and goods on payment of the penalty assessed by the detaining authority.

4. The 1<sup>st</sup> petitioner is said to have paid this penal amount on 15.11.2025. Though the payment is beyond the period of 15 days stipulated under the GST Act, it would be appropriate to direct the 1<sup>st</sup> respondent to release the conveyance and goods inasmuch as the 1<sup>st</sup> respondent did not take any further action for confiscation of the goods after the period under Section 129(6) of the GST Act had lapsed.

5. Accordingly, this Writ Petition is allowed. There shall be no order as to costs.

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

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**R. RAGHUNANDAN RAO, J**

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

Dated: 31.12.2025  
BSM

**THE HON'BLE SRI JUSTICE R. RAGHUNANDAN RAO**

**AND**

**THE HON'BLE SRI JUSTICE T.C.D.SEKHAR**

**WRIT PETITION No.32212 of 2025**

*(Per Hon'ble Sri Justice R. Raghunandan Rao)*

**31.12.2025**

BSM