

**(SHOW CAUSE NOTICE BEFORE ADMISSION)
IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI
(SPECIAL ORIGINAL JURISDICTION)**

**TUESDAY, THE TWENTY FIRST DAY OF APRIL
TWO THOUSAND AND TWENTY SIX**

: PRESENT:

THE HONOURABLE SMT JUSTICE LISA GILL

AND

THE HONOURABLE SRI JUSTICE TUHIN KUMAR GEDELA

WRIT PETITION NO: 10416 OF 2026



Between:

M/s GREENKO AP01 IREP Private Limited, H. No. 14-478/6, Sai Nagar,
Panyam Village, Kurnool District, Andhra Pradesh - 518112, Represented by
its Authorised Signatory Mr. K. Rama Mohana Rao.

Petitioner

AND

1. Assistant Commissioner of Customs, Office of the Commissioner of Customs (Preventive) Commissionerate, 55-17-3, C-14, 2nd Floor, Industrial Estate, Autonagar, Vijayawada-520007
2. Commissioner of Customs, Customs Commissionerate (Preventive) Vijayawada 55-17-3, C-14, 2nd Floor, Industrial Estate, Autonagar, Vijayawada-520007
3. Union of India, Through Secretary, Ministry of Finance, North Block, New Delhi-110001
4. Central Board of Indirect Taxes and Customs, Represented by its Chairman, Ministry of Finance, Department of Revenue, North Block, New Delhi 110001.

**(Respondent No.4 was Suomoto Impleaded as per
C.O.dt.21.04.2026 in W.P.No.10416 of 2026)**

Respondents

WHEREAS the Petitioner above named through their Advocate Sri V Akshaya Babu, presented this 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 A) Issue a Writ, Order or Direction and more particularly one in the nature of Writ of Certiorari, and/or any other appropriate writ, order or direction to Quash the Impugned Notification No. 86/2024-Customs (N.T.) dated 16.12.2024 issued by the Respondent No. 3 as being violative of Article 14 and 19(1)(g) of the Constitution of India B) Issue a Writ, Order or Direction and more particularly one in the nature of Writ of Certiorari, and/or any other appropriate writ, order or direction to Quash and set aside the Impugned Rejection Letter (e-Signed) issued by the Respondent No. 1 in as much the same solely relies on the Impugned Notification No. 86/2024- Customs (N.T.) dated 16.12.2024 C) Issue a Writ, Order or Direction and more particularly one in the nature of Writ of Mandamus, and/or any other appropriate writ, order or direction to Respondent Nos 1 and 2 to independently examine the Application dated 27.02.2025 submitted by the Petitioner No. 1 and accordingly grant Warehousing License under Section 58 of the Customs Act, 1962 along with permission to undertake manufacturing and other operations as per Section 65 of the Customs Act, 1962 D) Issue a Writ, Order or Direction and more particularly one in the nature of Writ of Mandamus, and/or any other appropriate writ, order or direction to Respondent Nos 1 and 2 to refund the amount of Rs.429.16 with interest which was paid towards Basic Customs Duty along with the associated levies on the total assessable value of imported solar modules paid by the Petitioner in light of grant of Warehousing License under Section 58 of the Customs Act, 1962 along with permission to undertake manufacturing and other operations as per Section 65 of the Customs Act, 1962.

AND WHEREAS the High Court upon perusing the petition and affidavit filed herein and upon hearing the arguments of Sri V Akshaya Babu,

Advocate for the Petitioner, and of Ms. Santhi Chandra, Standing Counsel for Respondent Nos. 1, 2 & 4, directed issue of notice to the Respondents herein to show cause as to why this WRIT PETITION should not be admitted.

You viz:

1. The Assistant Commissioner of Customs, Office of the Commissioner of Customs (Preventive) Commissionerate, 55-17-3, C-14, 2nd Floor, Industrial Estate, Autonagar, Vijayawada-520007
2. The Commissioner of Customs, Customs Commissionerate (Preventive) Vijayawada 55-17-3, C-14, 2nd Floor, Industrial Estate, Autonagar, Vijayawada-520007
3. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi-110001
4. The Chairman, Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue, North Block, New Delhi 110001

are be and hereby directed to show cause on or before 23.06.2026 to which date the case stands posted either appearing in person or through an advocate as to why in the circumstances set out in the petition and the affidavit filed therewith (copy enclosed) this WRIT PETITION should not be admitted.

The Court made the following: ORDER

Notice of motion.

At oral request of learned counsel for Petitioner, Central Board of Indirect Taxes & Customs, represented by its Chairman, Ministry of Finance, Department of Revenue, North Block, New Delhi - 110001, is impleaded as Respondent No.4.

Necessary addition in Memo of Parties be carried out by the Registry.

Ms. Santhi Chandra, learned Senior Standing Counsel for CBIC, accepts notice on behalf of Respondent Nos.1, 2 and 4 and prays for some time to file counter. May do so well before the next date of hearing.

List on 23.06.2026.

//TRUE COPY//

SD/- J.GAYATRI DEVI
ASSISTANT REGISTRAR
For SECTION OFFICER

To,

1. The Assistant Commissioner of Customs, Office of the Commissioner of Customs (Preventive) Commissionerate, 55-17-3, C-14, 2nd Floor, Industrial Estate, Autonagar, Vijayawada-520007
2. The Commissioner of Customs, Customs Commissionerate (Preventive) Vijayawada 55-17-3, C-14, 2nd Floor, Industrial Estate, Autonagar, Vijayawada-520007
3. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi-110001
4. The Chairman, Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue, North Block, New Delhi 110001
5. One CC to Sri V Akshaya Babu, Advocate [OPUC]
6. One CC to Ms.Santhi Chandra, Standing Counsel [OPUC]
7. One spare copy

HIGH COURT

LG, J

&

GTK, J

DATED: 21/04/2026

LIST ON 23.06.2026

NOTICE BEFORE ADMISSION

WP.No.10416 of 2026

