(SHOW CAUSE NOTICE BEFORE ADMISSION)

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

(SPECIAL ORIGINAL JURISDICTION)

THURSDAY, THE TWENTY THIRD DAY OF APRIL

TWO THOUSAND AND TWENTY SIX

: PRESENT:

HONOURABLE THE CHIEF JUSTICE DHIRAJ SINGH THAKUR

AND

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

WRIT PETITION NO: 10538 OF 2026

Between:

M/s Keerthi Sri Industries, Represented by its Proprietress Malleswari Bandarupalli, 679/C/1, NRT Road, Puttavaripalem, Prakasam District, Andhra Pradesh, PIN 523 302

Petitioner

AND

1. The Assistant Commissioner of State Tax, Chirala Circle, Chirala, Guntur - II Division 523155
2. The Joint Commissioner (ST), Guntur-II Division, Guntur District 522001
3. The State of Andhra Pradesh, Represented by Secretary of Government (CT) Finance, Government of Andhra Pradesh, Secretariat Buildings, Velagapudi, Amravati, Guntur District - 522 503
4. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi- 110001
5. Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi, Represented by its commissioner (GST)

Respondents

WHEREAS the Petitioner above named through their Advocate Sri Haranadha Raju Katta, 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 issue a Writ of Mandamus or any other appropriate writ or order or direction-

a)declare Notification No.09/2023-Central Tax dated 31.3.2023 and Notification No.56/2023-Central Tax dated 28.12.2023 issued by the 4th Respondent under Section 168-A of the Central Goods and Services Tax Act, 2017 and G.O.Ms.No.221 (Andhra Pradesh) dated 17.5.2023 and G.O.Ms.No.2 (Andhra Pradesh) dated 03.01.2024 issued by the 2nd Respondent under Section 168-A of the Andhra Pradesh Goods and Services Tax Act, 2017 extending the limitation for concluding the adjudication of show cause notice issued under Section 73 for the tax period 2018-19 till 30.4.2024 as ultra-vires Section 168-A of the Central Goods and Services Tax Act, 2017 and as ultra-vires Section 168-A of the AP Goods and Services Tax Act, 2017 also manifestly arbitrary and violative Article 14 of the Constitution

b) Set-aside impugned Order 22.04.2024 and proceedings in Form GST DRC-07 vide (Reference Case.ID.No.AD370124004458A) dated 22.04.2024 issued by the 1st Respondent for the tax period 2018-19 and as illegal, arbitrary, beyond time, in violation of principles of natural justice for not providing an opportunity for personal hearing and]

c) Consequently, declare that the Petitioner is entitled to claim input tax credit in a sum of Rs.91, 898/- claimed in Form GSTR-3B filed for the months of April, 2018 May, 2018 and June, 2018.

AND WHEREAS the High Court upon perusing the petition and affidavit filed herein and upon hearing the arguments of Sri Haranadha Raju Katta, Advocate for the Petitioner, and of GP for Commercial tax for

Respondent Nos. 1 to 3, directed issue of notice to the Respondent Nos. 4 & 5 herein to show cause as to why this WRIT PETITION should not be admitted.

You viz:

1. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi- 110001
2. The commissioner, Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi

are be and hereby directed to show cause 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.

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 to grant STAY of all further proceedings pursuant to the proceedings in Form GST DRC-07 vide Ref No. (Reference Case.ID.No.AD370124004458A) issued by the 1st Respondent for the tax period 2018-19, Pending disposal of WP No.10538 of 2026, on the file of the High Court.

The Court made the following: ORDER

Notice.

Service waived by the learned Government Pleader for Commercial Tax for respondent Nos.1 to 3.

Objections be filed.

List along with W.P.No.24171 of 2024.

In the meantime, operation of the order impugned dated 22.04.2024 shall remain stayed.

SD/- K. KASIRAO ACHARI
ASSISTANT REGISTRAR

//TRUE COPY//

NB

SECTION OFFICER

To,

1. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi- 110001
2. The Commissioner, Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi
3. One CC to Sri Haranadha Raju Katta, Advocate [OPUC]
4. Two CCs to GP for Commercial Tax, High Court of Andhra Pradesh [OUT]
5. One spare copy

HIGH COURT

HC, J

&

RRR, J

DATED: 23/04/2026

LIST ALONG WITH W.P.No.24171 of 2024

NOTICE BEFORE ADMISSION

WP.No.10538 of 2026

INTERIM STAY