IN THE HIGH COURT OF ANDHRA PRADESH: AT AMARAVATI

(Special Original Jurisdiction)

WEDNESDAY, THE FIFTH DAY OF NOVEMBER,

TWO THOUSAND AND TWENTY FIVE

:PRESENT:
THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO
AND
THE HONOURABLE SRI JUSTICE SUBHENDU SAMANTA

WRIT PETITION NO: 4725 OF 2023

Between:

Mytrah Energy India Private Limited, represented through its authorized representative, Shri Krishna Rachuri S/o. Prabhakar Rachuri Aged 43 years, Having its Registered Office at 8001, Q-City, Nanakramguda, Gachibowli, Hyderabad, Telangana - 500032 and Principal Place of Business at Sy No. 292/2, Jutur Village, Pattikonda Mandal, Kurnool, Andhra Pradesh - 518380.

Petitioner

AND

1. Union of India, Through Secretary, Ministry of Finance, Department of Revenue, New Delhi - 110001.
2. Deputy Commissioner (State Tax), Offices of the Joint Commissioner (State Tax), Kurnool Survey No. 7/B, Near Indus Montessori School, Gooty Road, Kurnool, Andhra Pradesh - 518002.
3. State of Andhra Pradesh, Through its Principal Secretary Revenue(CT-II) Department, Secretariat, Velagapudi, Amaravati, District - Guntur, Andhra Pradesh.
4. Goods and Services Tax Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

5. The Central Board of Indirect Taxes and Customs, North Block, Department of Revenue, Ministry of Finance, Government of India, New Delhi - 110001.

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

i. A writ of Mandamus or any other order or direction to declare the impugned Explanation inserted vide Notification No.24/2018 - Central Tax (Rate) dated 31.12.2018 appended to Sl.No.234 of Notification No.1/2017- Central Tax (Rate) dated 28.06.2017, and the corresponding notifications issued under the APGST act and IGST Act as being manifestly arbitrary and violative of Article 14, Article 19 1 g and Article 265 of Constitution of India, 1950.

ii. A writ of Mandamus or any other order or direction to declare the impugned Services Explanation inserted vide Notification No.27/2018-Central Tax (Rate) dated 31.12.2018 appended to S.No. 38 of Notification no. 11/2017-Central Tax (Rate) dated 28.06.2017, and the corresponding notification issued under the APGST Act and IGST Act, as being manifestly arbitrary and violative of Article 14, Article 19(1)(g) and Article 264 of Constitution of India, 1950.

iii. A writ of Mandamus or any other order or direction to declare Section 16(2)(c) of the CGST Act and the corresponding Section 16(2)(c) of the CGST Act and the corresponding section 16(2)(c) of the APGST Act, as being arbitrary and violative of Article 14 and Article 19(1)(g) of Constitution of India, 1950 since the same imposes an unreasonable condition which is impossible to be performed by the Petitioner.

iv. A writ of Mandamus or any other order or direction to declare the impugned Circular as being arbitrary and violative of Article 14 and Article 19(1)(g) of Constitution of India, 1950 since the same seeks to create substantive disabilities on a retrospective basis not comtemplated under the CGST Act.

v. In the alternative to prayer clause (i) supra., a writ of Mandamus or any other order or direction reading down the impugned Explanation inserted vide Notification No.24/2018 - Central Tax (Rate) dated 31.12.2018 appended to Sl.No.234 of Notification No.1/2017 -Central Tax (Rate) dated 28.06.2017, and the corresponding notifications issued under the APGST Act and IGST Act, as being not mandatory and to that extent allowing taxpayer to compute the value of supplies on actual basis.

vi. In the alternative to prayer clause (ii) supra., a writ of Mandamus or any other order or direction reading down the impugned services Explanation inserted vide Notification No.27/2018-Central Tax (Rate) dated 31.12.2018 appended to Sl.No.38 of Notification No.11/2017-Central Tax (Rate) dated 28.06.2017, and the corresponding notifications issued under the APGST Act and IGST Act as being not mandatory and to that extent allowing taxpayer to compute the value of supplies on actual basis.

vii. A writ of mandamus or any other order or direction to quash and set aside the impugned notice dated 19.12.2022, and the Impugned Order dated 11.07.2024 (that arises as a consequence to the impugned notice), issued to the Petitioner and quash the same as illegal, arbitrary, without jurisdiction and unconstitutional.

viii. Costs of the petition

viii. Any other order which this Honble Court may deem fit in the interest of justice, enquity and good conscience.

Prayer is amended as per the Court Order dt.24.09.2025 vide Orders passed in IA No.2 of 2025.

IA NO: 1 OF 2023

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to grant interim relief in the form of a direction to the Respondent No. 2 refrain from adjudication of the impugned notice dated 19.12.2022 as also from initiating any precipitative action pursuant to the impugned notice dated 19.12.2022, pending disposal of WP 4725 of 2023, on the file of the High Court.

IA NO: 1 OF 2024

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to extend interim orders dated 15 March 2023 in W.P No. 4725 of 2023, which was further extended by Order dated 04 October 2023 and list the W.P No. 4725 of 2023 for final hearing expeditiously, pending disposal of WP 4725 of 2023, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court, dated 03.05.2024 , 05.07.2024, 16.07.2024, 05.02.2025, 30.04.2025, 18.06.2025, 02.07.2025 , 03.09.2025, 24.09.2025, & 29.10.2025, made herein and upon hearing the arguments of SRI.SAI SUNDEEP MANCHIKALAPUDI Advocate for the Petitioner, Deputy Solicitor General for Respondent No.1 GP for Commercial Tax for Respondent Nos.2 to 4 and Sri.Suresh Kumar Routhu, Senior Standing Counsel for Respondent No.5, the Court made the following

ORDER:

Time is sought on behalf of the learned Deputy Solicitor General.

Post on 19.11.2025.

Interim order granted earlier shall stand extended till further orders.

SD/-U.SRI DEVI
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to SRI.SAI SUNDEEP MANCHIKALAPUDI Advocate [OPUC]
2. One CC to the Deputy Solicitor General of India, High Court of A.P.
3. One CC to Sri.Suresh Kumar Routhu, Senior Standing Counsel (OPUC)
4. Two CCs to GP for Commercial Tax, High Court of A.P.(OUT)
5. Two spare copies

PSR

HIGH COURT

RRR,J
&
SS,J

DATED: 05.11.2025.

NOTE: Post on 19.11.2025.

ORDER

WP.No.4725 of 2023

INTERIM ORDER EXTENDED