

[3446]

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

**THURSDAY, THE NINETEENTH DAY OF FEBRUARY
TWO THOUSAND AND TWENTY SIX**

:PRESENT:

**HONOURABLE SRI DHIRAJ SINGH THAKUR, THE CHIEF JUSTICE
HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO
WRIT PETITION NO: 4724 OF 2026**



Between:

Maruti Ispat Pipes Pvt Ltd, (Formerly known as Maruti Ispat and Energy Private Limited) Survey No. 167C. 167D.167E, Madhavaram Village, Manthrayalam Mandal, Kurnool District, Andhra Pradesh, 518349. Represented by its General Manager Legal and Company Secretary, Mr. Kishore Kumar Mundada, S/o. Ramesh Chandra Mundada, Aged about 44years R/o. 11-4-98/A, Road No.1, Srinivasa Colony, Saroornagar, Rangareddy, Telangana- 500 035.

... Petitioner

AND

1. The Deputy Commissioner of State Tax, Ground Floor, CT Complex, Near Indus School NH-7, Gooty Road, Kurnool -518 002
2. State of Andhra Pradesh, Represented by its Principal Secretary, Revenue Department (Commercial Tax), A P Secretariat, Velagapudi - 522 503
3. Union of India, Department of Revenue, Represented by its Secretary (Revenue) North Block, New Delhi - 110 001

... Respondents

WHEREAS the Petitioner above named through its Advocate SRI PASUPULETI VENKATA PRASAD 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, order, or direction more particularly one in the nature of a Writ of Mandamus declaring

a. That the Provisions of Section 16(2)(c) of the CGST Act, 2017 as well as Section 16(2)(c) of the APGST Act, 2017 as arbitrary, without jurisdiction, unconstitutional, against the principles of natural justice and as ultra-vires to the provisions of Article 14, 300A and Article 19(1)(g) of the Constitution of India

b. That impugned order in Form GST DRC 07 bearing Ref. No. Zb371125025742K dated 22.11.2025 passed by the Respondent No. 1 under the provisions of CGST/APGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, without authority of law apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same and/or pass such further or other order(s) as this Honble Court may deem fit and proper in the circumstances of the case .

AND WHEREAS the High Court upon perusing the petition and affidavit filed herein and upon hearing the arguments of Sri PASUPULETI VENKATA PRASAD Advocate for the Petitioner, GP FOR COMMERCIAL TAX for respondent Nos.1 & 2, Additional Solicitor General of India for respondent No.3, directed issue of notice to the Respondent no.3 herein to show cause as to why this WRIT PETITION should not be admitted.

You viz:

The Secretary (Revenue), Union of India, Department of Revenue, North Block, New Delhi - 110 001

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 is filed praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay operation of the impugned order in Form GST DRC 07 bearing Ref. No. ZD371125025742K dated 22.11.2025, pending disposal of WP No. 4724 of 2026, on the file of the High Court.

The Court made the following: ORDER

Notice

Service is waived by learned Government Pleader for the Commercial Tax Department on behalf of respondent Nos. 1 & 2.

Objections be filed.

List this matter along with W.P. No. 24682 of 2023 & batch.

In the meantime, the order impugned shall remain stayed subject to the petitioner depositing before the concerned authority, 10% of the disputed tax within four (4) weeks from today.

//TRUE COPY//

**Sd/- N. NAGAMMA
ASSISTANT REGISTRAR**


SECTION OFFICER

To,

1. The Secretary (Revenue), Union of India, Department of Revenue,
North Block, New Delhi - 110 001 **(by RPAD- along with a copy of
petition and affidavit)**
2. One CC to SRI. PASUPULETI VENKATA PRASAD Advocate [OPUC]
3. Two CCs to GP FOR COMMERCIAL TAX ,High Court Of Andhra
Pradesh. [OUT]
4. **Two spare copies.**

ksr

HIGH COURT

HC, J

&

RRR, J

DATED:19/02/2026

List this matter along with W.P. No. 24682 of 2023 & batch.

NOTICE BEFORE ADMISSION

WP.No.4724 of 2026

STAY

