

[3529]

**IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI
(SPECIAL ORIGINAL JURISDICTION)**

TUESDAY ,THE THIRD DAY OF MARCH

TWO THOUSAND AND TWENTY SIX



:PRESENT:

**THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO
AND
THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR**

WRIT PETITION NO: 5268 OF 2026

Between:

M/s. SHUBHKRUTHI, 47-7-15, First Floor, 4th Lane, Dwaraka Nagar,
Visakhapatnam, Andhra Pradesh -530016 Rep. by its Proprietor,
Sri. Bonda Venkata Veerabhadra Rao, S/o.Bonda Ramanayya, Aged
about 63Years.

Petitioner

AND

1. The Assistant Commissioner of Central Tax And Central Excise,
Amaravathi CGST Divisional Office Central Revenue Building, M.G.
Road, Vijayawada b-520 002 Andhra Pradesh.
2. The Superintendent, Central Tax, Dwarakanagar CGST Range,
Visakhapatnam, Andhra Pradesh
3. Union of India, Represented by its Secretary, Ministry of Finance, New
Delhi-110001.

Respondents

Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate writ, order or direction particularly in the nature of Writ of MANDAMUS declaring the order of the adjudicating authority -1st Respondent herein in passing the Order in Original No. 39/2023-24-S.Tax(Vizag North Division) dated 28.03.2024 without serving the Original OIO preceded by show cause notice and personal hearing notices on the Petitioner and issuing demand notice dated 20-06-2025 in C.No. V/4/011/2024-25 ARC by the 2nd Respondent as illegal, arbitrary, unjust, improper, unethical, violative of principles of natural justice, barred by limitation, contrary to the provisions of Finance Act 1994, without jurisdiction and authority of law, violative of articles 14, 19(i)(g), 21 and 300A of Constitution of India and consequently to set aside the same.

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 of all further proceedings pursuant to the impugned demand notice dated 20-06- 2025 in C.No. V/4/011/2024-25 ARC by the 2nd Respondent and grant such other relief or reliefs as are deemed fit and proper under the circumstances of the case, Pending disposal of WP 5268 of 2026, 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 upon hearing the arguments of Sri M V J K KUMAR, Advocate for the Petitioner, Smt. Santhi Chandra, Standing Counsel for the Respondent Nos.1 & 2; Sri VENNA HEMANTH KUMAR(CENTRAL GOVERNMENT COUNSEL) for the Respondent No.3, the Court made the following.

ORDER

The learned Standing Counsel seeks further time to ascertain whether the impugned order has been served on the petitioner or not.

Post on 17.03.2026.

In the meanwhile, there shall be stay of collection of tax, for a period of three (03) weeks, on the basis of the impugned order.

//TRUE COPY//

SD/- K.SRINIVASA RAJU
ASSISTANT REGISTRAR
SECTION OFFICER

To,

1. The Assistant Commissioner of Central Tax And Central Excise, Amaravathi CGST Divisional Office Central Revenue Building, M.G. Road, Vijayawada b-520 002 Andhra Pradesh.
2. The Superintendent, Central Tax, Dwarakanagar CGST Range, Visakhapatnam, Andhra Pradesh
3. The Secretary, Union of India, Ministry of Finance, New Delhi-110001, (1 to 3 by RPAD)
4. One CC to SRI. M V J K KUMAR Advocate [OPUC]
5. One CC to Smt. Santhi Chandra, Standing Counsel [OPUC]
6. One CC to SRI. VENNA HEMANTH KUMAR(CENTRAL GOVERNMENT COUNSEL) Advocate [OPUC]
7. Two spare copies

HIGH COURT

RRR,J

&

TCDSJ

DATED:03/03/2026

POST ON 17.03.2026

ORDER

WP.No.5268 of 2026

STAY

