

[ 3529 ]

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

TUESDAY ,THE THIRTY FIRST DAY OF MARCH

TWO THOUSAND AND TWENTY SIX



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

**WRIT PETITION NO: 5268 OF 2026**

**Between:**

M/s. SHUBHKRUTHI, 47-7-15, First Floor, 4<sup>th</sup> 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 -1<sup>st</sup> 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 2<sup>nd</sup> 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 2<sup>nd</sup> 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 the order of the high court dated 03.03.2026 made herein 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**

**Post on 07.04.2026.**

**Interim order granted earlier by this Court is extended for a further period of six (06) weeks.**

**Sd/-U.SRIDEVI  
DEPUTY REGISTRAR**

  
**SECTION OFFICER**

**//TRUE COPY//**

**To,**

1. One CC to SRI. M V J K KUMAR Advocate [OPUC]
2. One CC to Smt. Santhi Chandra, Standing Counsel [OPUC]
3. One CC to SRI. VENNA HEMANTH KUMAR(CENTRAL GOVERNMENT COUNSEL) Advocate [OPUC]
4. **Two spare copies**

HIGH COURT

RRR,J

&

TCDSJ

DATED:31/03/2026

POST ON 07.04.2026

ORDER

WP.No.5268 of 2026

INTERIM ORDER EXTENDED

