[3446]

(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 SRI DHIRAJ SINGH THAKUR
AND
THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

WRIT PETITION NO: 10290 OF 2026

Between:

M/s. G. Sesha Reddy, (Proprietor of Mani Rubber Industries), 101 A, Mani Rubber Industries, Industrial Development Park, Chinna Chowk, YSR Kadapa, Andhra Pradesh- 516 002

Petitioner

AND

1. Assistant Commissioner (ST), Kadapa-I Circle, Kadapa, Andhra Pradesh.
2. State of Andhra Pradesh, Rep. by its Secretary (Revenue), Secretariat, Velagapudi, Andhra Pradesh- 52228
3. Union of India, (rep. by its Secretary (Revenue)), North Block, New Delhi
4. Central Board of Indirect Taxes and Customs, (rep. by its Chairman), GST Policy Wing, Government of India, Ministry of Finance, New Delhi

Respondents

WHEREAS the Petitioner above named through his Advocate Sri. Y SREENIVASA REDDY, presented this 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 a Writ of Mandamus or any other appropriate writ or order or direction to

(a) Declare Notification No.56/2023- Central Tax dated 28.12.2023 issued by the 3rd Respondent under Section 168- A of the CGST, 2017 and G.O.Ms.No.2 dated 03.01.2024 issued by the 2nd Respondent under Section 168-A of the APGST, 2017 and Notification No.09/2023-Central Tax dated 31.3.2023 issued by the 3rd Respondent under Section 168- A of the CGST, 2017 and Notification G.O.Ms.No.221 Revenue (Commercial Taxes) dated 17.05.2023 issued by the 2ND Respondent under Section 168-A of the APGST, 2017 extending the limitation for concluding the adjudication under Section 73 for the tax period upto 2019-20 as ultra-vires Section 168-A of the Central-Goods and Services Tax Act, 2017 and also manifestly arbitrary and violative Article 14 of the Constitution.

(b) Set-aside impugned Show Cause Notice in Form GST DRC- 01 dt.31.01.2024 vide Ref. No. ZD370124022703S along with Show Cause Notice dt.31.01.2024 issued by 1st Respondent and the subsequent impugned Order in Form DRC-07 dated 30.04.2024, bearing Reference No. ZD370424030448E along with Summary of Order dt.30.04.2024 passed by the 1 Respondent for the period April 2018 to March 2019 as illegal, and arbitrary;

AND WHEREAS the High Court upon perusing the petition and affidavit filed herein and upon hearing the arguments of Sri Y SREENIVASA REDDY, Advocate for the Petitioner, directed issue of notice to the Respondents herein to show cause as to why this WRIT PETITION should not be admitted.

You viz:

1. Assistant Commissioner (ST), Kadapa-I Circle, Kadapa, Andhra Pradesh.

2. The Secretary (Revenue), State of Andhra Pradesh, Secretariat, Velagapudi, Andhra Pradesh- 52228

3. The Secretary (Revenue), Union of India, North Block, New Delhi.

4. The Chairman, 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 memorandum of grounds filed therewith (copy enclosed) this WRIT PETITION should not be admitted.

IA NO: 2 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 grant stay of all further proceedings pursuant to impugned Order in Form DRC-07 dated 30.04.2024, bearing Reference No. ZD370424030448E along with Summary of Order dt.30.04.2024 passed by the 1st Respondent pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship;

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 set aside the Attachment Order in Form DRC-16 dt.10.12.2025 issued by the 1st respondent prohibiting the petitioner from transferring or creating a charge on all the immovable properties owned by the petitioner;

The Court made the following ORDER:

Notice.

Service waived by the learned Government Pleader for Commercial Tax for respondent Nos.1 and 2.

Objections be filed.

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

In the meantime, operation of the order impugned dated 30.04.2024 shall remain stayed.

Sd/- K.J. Raja Babu

ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. Assistant Commissioner (ST), Kadapa-I Circle, Kadapa, Andhra Pradesh. (BY RPAD)
2. The Secretary (Revenue), State of Andhra Pradesh, Secretariat, Velagapudi, Andhra Pradesh- 52228 (by SPECIAL MESSENGER)
3. The Secretary (Revenue), Union of India, North Block, New Delhi.
4. The Chairman, Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi. (3 & 4 by RPAD- along with a copy of petition and affidavit)
5. One CC to Sri. Y SREENIVASA REDDY, Advocate [OPUC]
6. Two CCs to GP FOR COMMERCIAL TAX, High Court Of Andhra Pradesh. [OUT]
7. **One spare copy**

JSS

HIGH COURT

HC, J
&
RRR, J

DATED:23/04/2026

LIST ALONG WITH W.P.NO.24171 OF 2024.

NOTICE BEFORE ADMISSION

WP.No.10290 of 2026

STAY