(SHOW CAUSE NOTICE BEFORE ADMISSION)

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

(SPECIAL ORIGINAL JURISDICTION)

THURSDAY, THE NINTH DAY OF APRIL

TWO THOUSAND AND TWENTY SIX

: PRESENT:

HONOURABLE THE CHIEF JUSTICE DHIRAJ SINGH THAKUR

AND

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

WRIT PETITION NO: 7482 of 2026 along with W.P.Nos.7484, 7489, 7495 & 7496 of 2026

WRIT PETITION No: 7482 of 2026

Between:

1. M/S DNC Infrastructure Private Limited, a Company incorporated under the provisions of the Companies Act, 2013, bearing GSTIN 37AAECD6227F2ZQ, having its registered office at H.No.21-582, Munireddy Colony, Jammalamadugu, YSR District, Andhra Pradesh - 516 434, represented by its Managing Director, Sri Dirishala Naresh Chowdary.
2. Sri Dirishala Naresh Chowdary, aged about 36 years. Managing Director of M/s. DNC Infrastructure Private Limited, residing at Flat no 1 15, H.No.1-62/1, K Square, Kavuri Hills, Madhapur, Hyderabad, Telangana - 500 034.

Petitioners

AND

1. The Union of India, represented by its Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi - 110 001.

2. The Central Board of Indirect Taxes and Customs, (CBIC), represented by its Chairman, North Block, New Delhi - 110 001.

3. The Commissioner of Central Tax, Tirupati GST Commissionerate, GST Bhavan, 9/86-A, West Church Compound, Amaravathi Nagar, M.R. Palli Road, Tirupati, Andhra Pradesh - 517 502.

4. The Joint Commissioner of Central Tax - Adjudication, Tirupati GST Commissionerate, GST Bhavan, 9/86-A, West Church Compound, Amaravathi Nagar, M.R. Palli Road Tirupati, Andhra Pradesh - 517 502.

5. The Deputy / Assistant Commissioner of GST and Central Excise, Kadapa CGST Division, Opp To District Court, Dwaraka Complex, Ground Floor, RTC Bus Stand Road, Kadapa, Andhra Pradesh - 516 001.

6. The Additional Director, Directorate General of GST Intelligence (DGGI), Hyderabad Zonal Unit, H.No.1-63/2/212, Plot Nos. 211 and 212, Block-B, Kavuri Hills, Guttala Begumpet, Madhapur, Hyderabad, Telangana - 500 033.

7. The Superintendent of Central Excise and Central Taxes, Proddatur-II range, Kadapa CGST Division, Proddatur II town, YSR Kadapa District, Andhra Pradesh, 516 360.

Respondents

WHEREAS the Petitioners above named through their Advocate Sri Vadlapatla Sai Mallik, 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 an order, direction, or any appropriate writ, more particularly one in the nature of a WRIT OF MANDAMUS, declaring that Circular No. 254/11/2025-GST dated 27.10.2025, issued by the Respondents, is ultra vires the Central Goods and Services Tax Act, 2017, insofar as it seeks to assign proper officers and operationalise

Section 122 of the CGST Act as an independent adjudicatory provision, contrary to the legislative scheme of the Act and in violation of the constitutional mandate under Article 265 of the Constitution of India, and consequently to hold that no penalty can be levied or collected under Section 122 except as a consequential outcome of a duly constituted adjudication expressly provided for under the statute and consequentially be pleased to issue an order, direction, or writ quashing and setting aside the penalty imposed under Section 122 of the Central Goods and Services Tax Act, 2017 for Financial Year 2018-19, as levied pursuant to Order-in-Original No. 31/2025-26 dated 23.12.2025, together with all consequential and coercive recovery proceedings including RFN No.ZD371225040383L dated 30.12.2025, as being without jurisdiction, without authority of law, and unsustainable in law

AND WHEREAS the High Court upon perusing the petition and affidavit filed herein and upon hearing the arguments of Sri Vadlapatla Sai Mallik, Advocate for the Petitioners, and of Sri PSP Suresh Kumar, Advocate for Respondent Nos. 2 to 7, directed issue of notice to the Respondent No.1 herein to show cause as to why this WRIT PETITION should not be admitted.

You viz:

1. The Secretary, Union of India, Ministry of Finance, Department of Revenue, North Block, New Delhi - 110 001.

are be and hereby directed to show cause on or before 23.04.2026 to which date the case stands posted 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.

WRIT PETITION NO: 7484 OF 2026

Between:

1. M/s. DNC Infrastructure Private Limited, a Company incorporated under the provisions of the Companies Act, 2013, bearing GSTIN 37AAECD6227F2ZQ, having its registered office at H.No.21-582, Munireddy Colony, Jammalamadugu, YSR District, Andhra Pradesh - 516 434, represented by its Managing Director, Sri Dirishala Naresh Chowdary.

2. Sri Dirishala Naresh Chowdary, aged about 36 years, Managing Director of M/s. DNC Infrastructure Private Limited, residing at Flat no 1 15, H.No.1-62/1, K Square, Kavuri Hills, Madhapur, Hyderabad, Telangana - 500 034.

Petitioners

AND

1. The Union of India, represented by its Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi - 110 001.

2. The Central Board of Indirect Taxes and Customs (CBIC), represented by its Chairman, North Block, New Delhi - 110 001.

3. The Commissioner of Central Tax, Tirupati GST Commissionerate, GST Bhavan, 9/86-A, West Church Compound, Amaravathi Nagar, M.R. Palli Road, Tirupati, Andhra Pradesh - 517 502.

4. The Joint Commissioner of Central Tax - Adjudication, Tirupati GST Commissionerate, GST Bhavan, 9/86-A, West Church Compound, Amaravathi Nagar, M.R. Palli Road, Tirupati, Andhra Pradesh - 517 502.

5. The Deputy / Assistant Commissioner of GST and Central Excise, Kadapa CGST Division, Opp: To District Court, Dwaraka Complex, Ground Floor, RTC Bus Stand Road, Kadapa, Andhra Pradesh - 516 001.

6. The Additional Director, Directorate General of GST Intelligence (DGGI), Hyderabad Zonal Unit, H.No.1-63/2/212, Plot Nos. 211 and 212, Block-B, Kavuri Hills, Guttala Begumpet, Madhapur, Hyderabad, Telangana - 500 033.

7. The Superintendent of Central Excise and Central Taxes, Proddatur-II range, Kadapa CGST Division, Proddatur II town, YSR Kadapa District, Andhra Pradesh, 516 360.

Respondents

WHEREAS the Petitioner above named through their Advocate Sri Vadlapatla Sai Mallik, 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 may be pleased to issue an order, direction, or any appropriate writ, more particularly one in the nature of a WRIT OF MANDAMUS, declaring that Circular No. 254/11/2025-GST dated 27.10.2025, issued by the Respondents, is ultra vires the Central Goods and Services Tax Act, 2017, insofar as it seeks to assign proper officers and operationalise Section 122 of the CGST Act as an independent adjudicatory provision, contrary to the legislative scheme of the Act and in violation of the constitutional mandate under Article 265 of the Constitution of India, and consequently to hold that no penalty can be levied or collected under Section 122 except as a consequential outcome of a duly constituted adjudication expressly provided for under the statute and consequentially be pleased to issue an order, direction, or writ quashing and setting aside the penalty imposed under Section 122 of the Central Goods and Services Tax Act, 2017 for Financial Year 2020-21, as levied pursuant to Order-in-Original No.31/2025-26 dated 23.12.2025, together with all consequential and coercive recovery proceedings including RFN No.ZD371225040404P dated 30.12.2025 for FY 2020-21, as being without jurisdiction, without authority of law, and unsustainable in law.

AND WHEREAS the High Court upon perusing the petition and affidavit filed herein and upon hearing the arguments of Sri Vadlapatla Sai Mallik, Advocate for the Petitioners, and of Sri PSP Suresh Kumar, Advocate for Respondent Nos. 2 to 7, directed issue of notice to the Respondent No.1 herein to show cause as to why this WRIT PETITION should not be admitted.

You viz:

1. The Secretary, Union of India, Ministry of Finance, Department of Revenue, North Block, New Delhi - 110 001.

are be and hereby directed to show cause on or before 23.04.2026 to which date the case stands posted 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.

WRIT PETITION NO: 7489 OF 2026

Between:

1. M/s. DNC Infrastructure Private Limited, a Company incorporated under the provisions of the Companies Act, 2013, bearing GSTIN 37AAECD6227F2ZQ, having its registered office at H.No.21-582, Munireddy Colony, Jammalamadugu, YSR District, Andhra Pradesh - 516 434, represented by its Managing Director, Sri Dirishala Naresh Chowdary.
2. Sri Dirishala Naresh Chowdary, aged about 36 years, Managing Director of M/s. DNC Infrastructure Private Limited, residing at Flat no. 1 15, H.No.1-62/1, K Square, Kavuri Hills, Madhapur, Hyderabad, Telangana - 500 034.

Petitioners

AND

1. The Union of India, represented by its Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi - 110 001.

2. The Central Board of Indirect Taxes and Customs (CBIC), represented by its Chairman, North Block, New Delhi - 110 001.

3. The Commissioner of Central Tax, Tirupati GST Commissionerate, GST Bhavan, 9/86-A, West Church Compound, Amaravathi Nagar, M.R. Palli Road, Tirupati, Andhra Pradesh - 517 502.

4. The Joint Commissioner of Central Tax - Adjudication, Tirupati GST Commissionerate, GST Bhavan, 9/86-A, West Church Compound, Amaravathi Nagar, M.R. Palli Road Tirupati, Andhra Pradesh - 517 502.

5. The Deputy / Assistant Commissioner of GST and Central Excise, Kadapa CGST Division, opp. To District Court, Dwaraka Complex, Ground Floor, RTC Bus Stand Road, Kadapa, Andhra Pradesh - 516 001.

6. The Additional Director, Directorate General of GST Intelligence (DGGI), Visakhapatnam Zonal Unit, D.No.28-14-17, Suryabagh, Beside Melody Theatre, Visakhapatnam - 530 020.

7. The Superintendent of Central Excise and Central Taxes, Proddatur-II range, Kadapa CGST Division, Proddatur II town, YSR Kadapa District, Andhra Pradesh, 516 360.

Respondents

WHEREAS the Petitioner above named through their Advocate Sri Vadlapatla Sai Mallik, 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 an order, direction, or any appropriate writ, more particularly one in the nature of a WRIT OF MANDAMUS, declaring that Circular No. 254/11/2025-GST dated 27.10.2025, issued by the Respondents, is ultra vires the Central Goods and Services Tax Act, 2017, insofar as it seeks to assign proper officers and operationalise Section 122 of the CGST Act as an independent adjudicatory provision, contrary to the legislative scheme of the Act and in violation of the constitutional mandate under Article 265 of the Constitution of India, and consequently to hold that no penalty can be levied or collected under Section 122 except as a consequential outcome of a duly constituted adjudication expressly provided for under the statute and consequentially be pleased to issue an order, direction, or writ quashing and setting aside the penalty imposed under Section 122 of the Central Goods and Services Tax Act, 2017, as levied pursuant to Order-in-Original No.32/2025-26 dated 30.12.2025, together with all consequential and coercive recovery proceedings through RFN No.ZD371225042879Y dated 31.12.2025 for FY. 2024-25, as being without jurisdiction, without authority of law, and unsustainable in law.

AND WHEREAS the High Court upon perusing the petition and affidavit filed herein and upon hearing the arguments of Sri Vadlapatla Sai Mallik, Advocate for the Petitioners, and of Sri PSP Suresh Kumar, Advocate for Respondent Nos. 2 to 7, directed issue of notice to the Respondent No.1 herein to show cause as to why this WRIT PETITION should not be admitted.

You viz:

1. The Secretary, Union of India, Ministry of Finance, Department of Revenue, North Block, New Delhi - 110 001.

are be and hereby directed to show cause on or before 23.04.2026 to which date the case stands posted 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.

WRIT PETITION NO: 7495 OF 2026

Between:

1. M/S DNC Infrastructure Private Limited, a Company incorporated under the provisions of the Companies Act, 2013, bearing GSTIN 37AAECD6227F2ZQ, having its registered office at H.No.21-582, Munireddy Colony, Jammalamadugu, YSR District, Andhra Pradesh - 516 434, represented by its Managing Director, Sri Dirishala Naresh Chowdary.

2. Sri Dirishala Naresh Chowdary, aged about 36 years, Managing Director of M/s. DNC Infrastructure Private Limited, residing at Flat no1 15, H.No.1-62/1, K Square, Kavuri Hills, Madhapur, Hyderabad, Telangana - 500 034.

Petitioners

AND

1. The Union of India, represented by its Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi - 110 001.

2. The Central Board of Indirect Taxes and Customs (CBIC), represented by its Chairman, North Block, New Delhi - 110 001.

3. The Commissioner of Central Tax, Tirupati GST Commissionerate, GST Bhavan, 9/86-A, West Church Compound, Amaravathi Nagar, M.R. Palli Road, Tirupati, Andhra Pradesh - 517 502.

4. The Joint Commissioner of Central Tax - Adjudication, Tirupati GST Commissionerate, GST Bhavan, 9/86-A, West Church Compound, Amaravathi Nagar, M.R. Palli Road, Tirupati, Andhra Pradesh - 517 502.

5. The Deputy/Assistant Commissioner of GST and Central Excise, Kadapa CGST Division, Opp. To District Court, Dwaraka Complex, Ground Floor, RTC Bus Stand Road, Kadapa, Andhra Pradesh - 516 001.

6. The Additional Director, Directorate General of GST Intelligence (DGGI), Hyderabad Zonal Unit, H.No.1-63/2/212, Plot Nos. 211 & 212, Block-B, Kavuri Hills, Guttala Begumpet, Madhapur, Hyderabad, Telangana - 500 033.

7. The Superintendent of Central Excise and Central Taxes, Proddatur-II range, Kadapa CGST Division, Proddatur II town, YSR Kadapa District, Andhra Pradesh, 516 360.

Respondents

WHEREAS the Petitioner above named through their Advocate Sri Vadlapatla Sai Mallik, 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 an order, direction, or any appropriate writ, more particularly one in the nature of a WRIT OF MANDAMUS, declaring that Circular No. 254/11/2025-GST dated 27.10.2025, issued by the Respondents, is ultra vires the Central Goods and Services Tax Act. 2017, insofar as it seeks to assign proper officers and operationalise Section 122 of the CGST Act as an independent adjudicatory provision, contrary to the legislative scheme of the Act and in violation of the constitutional mandate under Article 265 of the Constitution of India, and consequently to hold that no penalty can be levied or collected under Section 122 except as a consequential outcome of a duly constituted adjudication expressly provided for under the statute and consequentially be pleased to issue an order, direction, or writ quashing and setting aside the penalty imposed under Section 122 of the Central Goods and Services Tax Act, 2017 for Financial Year 2019-20, as levied pursuant to Order in Original No.

31/2025-26 dated 23.12.2025, together with all consequential and coercive recovery proceedings through RFN No. ZD371225040393K dated 30.12.2025 for FY 2019-20, as being without jurisdiction, without authority of law, and unsustainable in law.

AND WHEREAS the High Court upon perusing the petition and affidavit filed herein and upon hearing the arguments of Sri Vadlapatla Sai Mallik, Advocate for the Petitioners, and of Sri PSP Suresh Kumar, Advocate for Respondent Nos. 2 to 7, directed issue of notice to the Respondent No.1 herein to show cause as to why this WRIT PETITION should not be admitted.

You viz:

1. The Secretary, Union of India, Ministry of Finance, Department of Revenue, North Block, New Delhi - 110 001.

are be and hereby directed to show cause on or before 23.04.2026 to which date the case stands posted 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.

WRIT PETITION NO: 7496 OF 2026

Between:

1. M/S DNC Infrastructure Private Limited, a Company incorporated under the provisions of the Companies Act, 2013, bearing GSTIN 37AAECD6227F2ZQ, having its registered office at H.No.21-582, Munireddy Colony, Jammalamadugu, YSR District, Andhra Pradesh - 516 434, represented by its Managing Director, Sri Dirishala Naresh Chowdary.
2. Sri Dirishala Naresh Chowdary, aged about 36 years, Managing Director of M/s. DNC Infrastructure Private Limited, residing at Flat

no115, H.No.1-62/1, K Square, Kavuri Hills, Madhapur, Hyderabad, Telangana - 500 034

Petitioners

AND

1. The Union of India, represented by its Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi - 110 001.
2. The Central Board of Indirect Taxes and Customs (CBIC), represented by its Chairman, North Block, New Delhi - 110 001.
3. The Commissioner of Central Tax, Tirupati GST Commissionerate, GST Bhavan, 9/86-A, West Church Compound, Amaravathi Nagar, M.R. Palli Road, Tirupati, Andhra Pradesh - 517 502.
4. The Joint Commissioner of Central Tax -Adjudication, Tirupati GST Commissionerate, GST Bhavan, 9/86-A, West Church Compound, Amaravathi Nagar, M.R. Palli Road, Tirupati, Andhra Pradesh - 517 502.
5. The Deputy /Assistant Commissioner of GST and Central Excise, Kadapa CGST Division, Opp. To District Court, Dwaraka Complex, Ground Floor, RTC Bus Stand Road, Kadapa, Andhra Pradesh - 516001.
6. The Additional Director, Directorate General of GST Intelligence (DGGI), Visakhapatnam Zonal Unit, D.No.28-14-17, Suryabagh, Beside Melody Theatre, Visakhapatnam - 530 020.
7. The Superintendent of Central Excise and Central Taxes, Proddatur-II range, Kadapa CGST Division, Proddatur II town, YSR Kadapa District, Andhra Pradesh, 516 360.

Respondents

WHEREAS the Petitioner above named through their Advocate Sri Vadlapatla Sai Mallik, 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 an order, direction, or any appropriate writ, more particularly one in the nature of a WRIT OF MANDAMUS, declaring that Circular No. 254/11/2025-GST dated 27.10.2025, issued by the Respondents, is ultra vires the Central Goods and Services Tax Act, 2017, insofar as it seeks to assign proper officers and operationalise Section 122 of the CGST Act as an independent adjudicatory provision, contrary to the legislative scheme of the Act and in violation of the constitutional mandate under Article 265 of the Constitution of India, and consequently to hold that no penalty can be levied or collected under Section 122 except as a consequential outcome of a duly constituted adjudication expressly provided for under the statute and consequentially be pleased to issue an order, direction, or writ quashing and setting aside the penalty imposed under Section 122 of the Central Goods and Services Tax Act, 2017, as levied pursuant to Order-in-Original No. 32/2025-26 dated 30.12.2025, together with all consequential and coercive recovery proceedings including RFN No. ZD371225042870G dated 31.12.2025 for FY 2023-24, as being without jurisdiction, without authority of law, and unsustainable in law.

AND WHEREAS the High Court upon perusing the petition and affidavit filed herein and upon hearing the arguments of Sri Vadlapatla Sai Mallik, Advocate for the Petitioners, and of Sri PSP Suresh Kumar, Advocate for Respondent Nos. 2 to 7, directed issue of notice to the Respondent No.1 herein to show cause as to why this WRIT PETITION should not be admitted.

You viz:

1. The Secretary, Union of India, Ministry of Finance, Department of Revenue, North Block, New Delhi - 110 001.

are be and hereby directed to show cause on or before 23.04.2026 to which date the case stands posted 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.

The Court made the following: ORDER

Notice.

Mr. P. S. P. Suresh Kumar, learned counsel, waives service on behalf of respondent Nos.2 to 7 in all the writ petitions.

Name of Mr. P. S. P. Suresh Kumar, learned counsel, be reflected in the cause list.

Objections be filed.

List on 23.04.2026.

Sd/-U.SRIDEVI
DEPUTY REGISTRAR

//TRUE COPY// **SECTION OFFICER**

To,

1. The Secretary, Union of India, Ministry of Finance, Department of Revenue, North Block, New Delhi - 110 001. (by RPAD- along with a copy of petition and affidavit)
2. One CC to Sri Vadlapatla Sai Mallik, Advocate [OPUC]
3. One CC to Sri PSP Suresh Kumar, Advocate [OPUC]
4. Two spare copies

HIGH COURT

HC, J

&

RRR, J

DATED: 09/04/2026

LIST ON 23.04.2026

ORDER

WRIT PETITION NO: 7482 of 2026 along with W.P.Nos.7484, 7489, 7495 & 7496 of 2026

NOTICE BEFORE ADMISSION