(SHOW CAUSE NOTICE BEFORE ADMISSION)

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

TUESDAY, THE TWENTY EIGHTH DAY OF APRIL

TWO THOUSAND AND TWENTY SIX

:PRESENT:

HONOURABLE SMT LISA GILL, THE CHIEF JUSTICE

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

WRIT PETITION NO: 8446 OF 2026

Between:

M/S Krishna Sai Exports Private Limited, Quarry at Survey No. 103/P, Konidena (V), Ballikurava (M), Prakasam District, A.P-523303. Rep by its Managing Director, Sri Sidda Hanumantha Rao.

.... **Petitioner**

AND

1. Union of India, Rep. by its Principal Secretary, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg-New Delhi-110001.
2. The State of Andhra Pradesh, Rep by its principal Secretary, Revenue (CT) Department, Velagapudi, Amaravati, Guntur district. -A.P.
3. The Assistant Commissioner of State Tax,, Chirala Circle, D. No. 14-21-33, Upstairs of SBI, Durbar road, Chirala, Bapatla, Andhra Pradesh-523115.

4. The Deputy Commissioner (State Tax), O/o The Joint Commissioner (State Taxes) Guntur-II Division, 4th Floor, Vasundhara Complex, Jinnah Tower Centre, Guntur-522001.

... Respondents

WHEREAS the Petitioner above named through its Advocate SRI K ADI SIVA VARA 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 Writ of Mandamus or any other appropriate writ or order or direction declaring the 2nd proviso to Sec 16(2) (d) of the Central/Andhra Pradesh Goods and Service Tax Act 2017 as unfair, unreasonable, contrary to the scheme of the GST Acts 2017 results in double taxation violative of Article 14, 19 (1) (g), 265 and 300-A of the constitution of India and illegal, consequently set aside or read down the said proviso and consequently declared the impugned tax, interest and penalty demand raised by the 3rd respondent in Form DRC-07 dated 19.12.2025 for the tax period from April, 2021 to March 2022 (DIN.3718122594425) (Annexure P-1) relied on the same and is also liable to set aside on other grounds as unsustainable, and also contrary to Sec 16 (2) and Sec 17 of the A.P./Central Goods and Service Tax Act 2017(herein after referred to as The Act as arbitrary, is in violation of principles of natural justice, without jurisdiction Hence to declare the

(a) the 2nd proviso to Sec 16(2) (d) of the Central/Andhra Pradesh Goods and Service Tax Act 2017 as unfair, unreasonable, contrary to the scheme of the

GST Acts 2017 results in double taxation violative of Article 14, 19 (1) (g), 265 and 300-A of the constitution of India,

(b) the impugned tax, interest and penalty demand raised by the 3rd respondent in Form DRC-07 dated 19.12.2025 for the tax period from April, 2021 to March 2022 (DIN: 3718122594425) (Annexure P-1) is without jurisdiction,

AND WHEREAS the High Court upon perusing the petition and affidavit filed herein and upon hearing the arguments of Sri K ADI SIVA VARA PRASAD Advocate for the Petitioner, Additional Solicitor General of India for respondent no.1, GP FOR COMMERCIAL TAX for respondent nos.2 to 4, directed issue of notice to the Respondents herein to show cause as to why this WRIT PETITION should not be admitted.

You viz:

The Principal Secretary, Union of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg-New Delhi-110001.

are be and hereby directed to show cause either appearing in person or through an advocate on or before 13.07.2026 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.

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 grant stay of all further proceedings, pursuant to the impugned tax, interest and penalty demand raised by the 3rd respondent in Form DRC-07 dated 19.12.2025 for the tax period from April, 2021 to March 2022 (DIN:3718122594425) (Annexure P-1) passed under Rule 142(5) R/w Sec 73(1) of the Central/Andhra Pradesh Goods and Service Tax Act 2017, pending disposal of WP No. 8446 of 2026, on the file of the High Court.

The Court made the following: ORDER

Learned counsel for petitioner relies upon pendency of W.P.Nos.5423 of 2026 & 24682 of 2023 to submit that an identical issue arises for consideration in this matter.

Notice of motion.

Learned Government Pleader for Commercial Tax accepts notice on behalf of respondent Nos.2, 3 & 4 and affirms that issue involved indeed is identical. He prays for some time to file counter.

Needful be done within four weeks.

Reply thereto, if any, be filed a week thereafter.

List on 13.07.2026 along with WP.No.25198 of 2024 and batch.

In the meanwhile, status quo as on today pursuant to passing of impugned order dated 19.12.2025 be maintained.

Sd/-K.KASIRAO ACHARI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Principal Secretary, Union of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg-New Delhi-110001.(**by RPAD-along with a copy of petition and memorandum of grounds)**
2. One CC to SRI. K ADI SIVA VARA PRASAD Advocate [OPUC]
3. One CC to Additional Solicitor General of India, High Court of Andhra Pradesh. [OPUC]
4. **Two spare copies.**

KSR

HIGH COURT

HC, J

&

NJS, J

DATED:28/04/2026

List on 13.07.2026 along with WP.No.25198 of 2024 and batch.

NOTICE BEFORE ADMISSION

WP.No.8446 of 2026

STATUS-QUO