[3579]

HIGH COURT OF ANDHRA PRADESH

(SHOW CAUSE NOTICE BEFORE ADMISSION)

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

MONDAY,THE 13TH DAY OF JULY, 2026

:PRESENT:

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

&

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

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 SiddaHanumanthaRao.

.... Petitioner

AND

1. Union of India, Rep. by its Principal Secretary, Ministry of Finance, 3rd Floor, Jeevan Deep Building, SansadMarg-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**

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,

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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 3rdrespondent 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 petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the earlier orders of the high court dated 28.04.2026 made 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, and the Court made the following:

ORDER

Learned counsel for the petitioner, appearing through online, requests to de-tag this writ petition with the present batch and to post along with W.P Nos.5423 of 2026 and 24682 of 2023.

At his request, list this matter along with W.P Nos.5423 of 2026 and 24682 of 2023 on 22.09.2026.

Interim order granted on the earlier occasion shall stand extended till the date of next hearing.

SD/- K.R.V.S.SUBHRAHMANYAM
ASSISTANT REGISTRAR

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

To,

1. One CC to SRI. K ADI SIVA VARA PRASAD Advocate [OPUC]
2. One CC to Additional Solicitor General of India, High Court of Andhra Pradesh. [OPUC]
3. **Two spare copies.**

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HIGH COURT

NJS, J
&
TCDS, J

DATED:13.07.2026

list this matter along with W.P Nos.5423 of 2026 and 24682 of 2023 on 22.09.2026.

WP.No.8446 of 2026

INTERIM ORDER EXTENDED