

[3580]

(SHOW CAUSE NOTICE BEFORE ADMISSION)
IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI
(SPECIAL ORIGINAL JURISDICTION)

THURSDAY, THE SEVENTH DAY OF MAY,
TWO THOUSAND AND TWENTY SIX



:PRESENT:
THE HONOURABLE Mrs. LISA GILL, THE CHIEF JUSTICE
AND
THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

WRIT PETITION NO: 13376 OF 2026

Between:

M/s. Rajeevini Infra, 8/5, Main Road, Vidya Nagar, Sri Potti Sriramulu
Nellore District, Andhra Pradesh -524413, Rep. by its Managing
Partner, Sri. Papa Reddy Manoj Kumar Reddy_ S/o. Subrahmanyam
Reddy, Aged about 54 Years.

Petitioner

AND

1. The Assistant Commissioner, GST Bhavan, D.No. 24-7-205/2, Plot No. 121, 12th Road, Magunta Layout, Nellore - 524 003, Andhra Pradesh.
2. State of Andhra Pradesh, Rep by its Principal Secretary, Revenue (CT) Department, Velagapudi, Amaravathi, Guntur District, Andhra Pradesh.522237
3. Union of India, Rep. By its Secretary, Ministry of Finance, 4th Floor, A-Wing, Shastri Bhawan, New Delhi -110001

Respondents

WHEREAS the Petitioner above named through his Advocate Sri. M V J K KUMAR, 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 an appropriate writ, order

or direction particularly in the nature of Writ of MANDAMUS i) declaring the Notification No. 13/2022-Central Tax dated 5th July. 2022, Notification No. 09/2023-Central Tax dated 31-03- 2023 as also Notification No. 56/2023-Central Tax dated 28-12-2023 as ultra vires of section 168-A of the GST Act 2017 ii) declaring the action of the 1st Respondent in passing the impugned order in DIN No. 20240855YK0000363554 dated 30.08.2024 as barred by limitation, violative of principles of natural justice and levying the tax, penalty and not specifying the reasons and the 4th Respondent extending limitation under section 73 for the multiple years in a composite manner for the years 2017-18, 2019-20-, 2020-21 iii) To declare the Constitutional validity of Section 16(2)(c) and section 41 as they prescribe double taxation on the petitioner contrary to article 14, 265 of the constitution of India as illegal, arbitrary, unjust, improper, unfair, unethical, ambiguous, without jurisdiction and authority, violative of principals of natural justice and violative of the provisions of the GST Act 2017 more particularly section 73 and violative of article 14, 19(1)(g), 21, 265 and 300-A of the Constitution of India and consequently to set aside the same; ✓

AND WHEREAS the High Court upon perusing the petition and affidavit filed herein and upon hearing the arguments of Sri. M V J K KUMAR, Advocate for the Petitioner and of Ms. SANTHI CHANDRA, STANDING COUNSEL, for the Respondent No.1 and of GP FOR COMMERCIAL TAX for the Respondent No.2, directed issue of notice to the Respondents herein to ✓ show cause as to why this WRIT PETITION should not be admitted.

You viz:

1. The Assistant Commissioner, GST Bhavan, D.No. 24-7-205/2, Plot No. 121, 12th Road, Magunta Layout, Nellore - 524 003, Andhra Pradesh.
2. The Principal Secretary, Revenue (CT) Department, State of Andhra Pradesh, Velagapudi, Amaravathi, Guntur District, Andhra Pradesh. 522237

3. The Secretary, Ministry of Finance, Union of India, 4th Floor, A-Wing, Shastri Bhawan, New Delhi -110001

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: 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 the Impugned composite Order of adjudicating authority - 1st Respondent herein passed dated 30-08-2024 pending disposal of the writ petition else the Petitioner would be put to severe loss and hardship;

The Court made the following ORDER:

Learned counsel for petitioner relies upon pendency of WP.No.33693 of 2025 and other connected matters to submit that an identical question arises for consideration in present writ petition.

Notice of motion. ✓

Ms Santhi Chandra, learned Standing Counsel, and learned Government Pleader for Commercial Tax accept notice on behalf of respondent Nos.1 & 2 respectively. Learned Standing Counsel submits that impugned order was however passed on 30.08.2024. ✓

Name of learned Additional Solicitor General be reflected as counsel for respondent No.3 in the cause list. ✓

Counter(s) be filed before next date of hearing. ✓

List along with WP.No.12580 of 2024 and batch. ✓

In the meantime, operation of impugned order shall remain stayed subject to deposit of 10% of demanded amount by petitioner within a

period of four weeks from today, without prejudice to rights of either parties. ✓

//TRUE COPY//

SD/- K. KASIRAO ACHARI
ASSISTANT REGISTRAR
SECTION OFFICER

To,

1. The Assistant Commissioner, GST Bhavan, D.No. 24-7-205/2, Plot No. 121, 12th Road, Magunta Layout, Nellore - 524 003, Andhra Pradesh.
2. The Principal Secretary, Revenue (CT) Department, State of Andhra Pradesh, Velagapudi, Amaravathi, Guntur District, Andhra Pradesh. 522237 **(by SPECIAL MESSENGER – along with a copy of petition and affidavit)**
3. The Secretary, Ministry of Finance, Union of India, 4th Floor, A-Wing, Shastri Bhawan, New Delhi -110001 **(1 & 3 by RPAD – along with a copy of petition and affidavit)**
4. One CC to Sri. M V J K KUMAR, Advocate [OPUC]
5. Two CCs to GP FOR COMMERCIAL TAX, High Court Of Andhra Pradesh. [OUT]
6. One CC to Ms. SANTHI CHANDRA, STANDING COUNSEL, [OPUC]
7. One CC to ADDITIONAL SOLICITOR GENERAL OF INDIA, High Court of Andhra Pradesh [OPUC]
8. **Two Spare Copies**

JSS

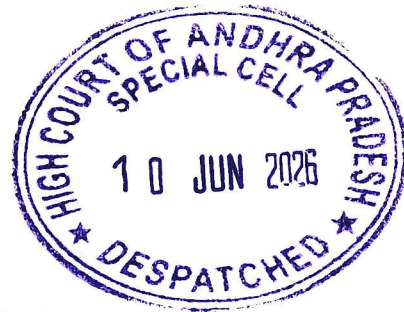
HIGH COURT

**HC, J
&
RRRJ**

DATED:07/05/2026

LIST ALONG WITH WP.NO.12580 OF 2024 AND BATCH.

NOTICE BEFORE ADMISSION



WP.No.13376 of 2026

STAY