

**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:

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 10693 OF 2026

Between:

Continental Warehousing Corporation Limited, Represented by Shri.N Venkata Narasa Reddy, 302, Bharat Villa, 330/13, 3rd Main Road, 7th Cross, Domlur Road, Bangalore, Karnataka - 560 071.

Petitioner

AND

1. The Assistant Commissioner of Central Tax, CGST Division, Nellore, GST Bhavan, D No.24-7-205/2, Plot No. 121, 12th Road, Magunta Layout, Nellore - 524 003.
2. The Superintendent of Central Tax, ARC Section, Visakhapatnam North CGST Division, D No. 10-50-22, Siripuram, Behind Varun Bajaj Show Room, Visakhapatnam - 530 003.
3. Union of India, Department of Revenue, Represented by its Secretary (Revenue), North Block, New Delhi.

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 a writ of mandamus or any other writ, direction or order

holding that the Ex-Parte proceedings of the 1st Respondent in Order-In-Original No. NLR-AC- 68-2023-24-Adjn.ST dated 29.02.2024 confirming the Service Tax demand merely based on certain figures in Form 26AS Statement which were wrongly entered, on the turnover not belonging to the Petitioner & passing the subject order after time limits prescribed under Section 73(4B) of Chapter V of the Finance Tax Act, 1994 as arbitrary, unreasonable, without jurisdiction, violative of principles of natural justice, in contravention of Article 265, 14 and 19(1)(g) of the Constitution and set aside the same

B. Consequently, set aside and quash the recovery notice dated 14.10.2025 issued for recovery of the demand confirmed in the Order-In-Original No.NLR-AC-68-2023-24-Adjn.ST dated 29.02.2024

IA NO: 1 OF 2026

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay the operation of the proceedings of the 1st Respondent in Order-In-Original No. NLR-AC-68-2023-24-Adjn.ST dated 29.02.2024, Pending disposal of WP No.10693 of 2026, on the file of the High Court.

IA NO: 2 OF 2026

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay the operation of the recovery notice dated 14.10.2025 issued for recovery of the demand confirmed in the Order-In-Original No. NLR-AC-68-2023-24-Adjn.ST dated 29.02.2024, Pending disposal of WP No.10693 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 upon hearing the arguments of Sri Anil

Kumar Bezawada, Advocate for the Petitioner, and of M/s Santhi Chandra for the Respondent Nos. 1 to 2, and of Additional Solicitor General for Respondent No.3, the Court made the following.

ORDER

In view of the Interlocutory order passed by this Court in W.P.No.10279 of 2026, there shall be stay of recovery of tax and other dues raised under the impugned order subject to the condition of petitioner depositing 7.5 % of the disputed tax, within a period of six (06) weeks.

Post along with W.P.No.10279 of 2026.

Learned Standing Counsel raised her objection to the maintainability of the writ petition. All such objections to be considered at the time of final hearing.

//TRUE COPY//

For .

SD/- K. KASIRAO ACHARI
ASSISTANT REGISTRAR
SECTION OFFICER

To,

1. The Assistant Commissioner of Central Tax, CGST Division, Nellore, GST Bhavan, D No. 24-7-205/2, Plot No. 121, 12th Road, Magunta Layout, Nellore - 524 003.
2. The Superintendent of Central Tax, ARC Section, Visakhapatnam North CGST Division, D No. 10-50-22, Siripuram, Behind Varun Bajaj Show Room, Visakhapatnam - 530 003.

3. Union of India, Department of Revenue, Represented by its Secretary (Revenue), North Block, New Delhi. (1 to 3 by RPAD)
4. One CC to Sri Anil Kumar Bezawada, Advocate [OPUC]
5. One CC to Additional Solicitor General, High Court of AP
6. One CC to Smt Santhi Chandra, Standing Counsel [OPUC]
7. One spare copy

HIGH COURT

RRR, J

&

TCDS, J

DATED: 28/04/2026

POST ALONG WITH W.P.NO.10279 OF 2026

ORDER

WP.NO.10693 OF 2026



INTERIM STAY