

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

FRIDAY, THE FIRST DAY OF MAY,
TWO THOUSAND AND TWENTY SIX



:PRESENT:
THE HONOURABLE SRI JUSTICE BATTU DEVANAND
AND
THE HONOURABLE SRI JUSTICE A. HARI HARANADHA SARMA

WRIT PETITION NO: 10505 OF 2026

Between:

Konda Lakshminarayana, S/o. Muniratnam Konda, Aged about 47 years, Occ: Business, R/o. D.No.25-10-705/1, New Military Colony Extension, J.K Colony, Water Tank Road, Chaitanyapuri, Nellore, SPSR Nellore District.

Petitioner

AND

1. The Union of India, Rep. by its Secretary, Department of Revenue, Ministry of Finance, New Delhi-110001.
2. The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, New Delhi-110001.
3. The Commissioner Appeals, Officer of the Commissioner of Customs and Central Tax, D.No.3-30-15, Ring Road, Guntur-522 006.
4. The Commissioner of Customs (Preventive), Having an office at D.No.55-17-3, 2nd Floor, Industrial Estate, Auto Nagar, Vijayawada-520007.

Respondents

WHEREAS the Petitioner above named through his Advocate Sri. HARINATH REDDY SOMA, 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, order or directions more particularly one in the nature of Writ of Mandamus to declare the Orders passed by the Respondent No.3 dt.26-11-2025 in Appeal No.124 of 2024-(V) CUS on the ground of limitation and Orders dt.31-07-2023 in Case No.VJD-CUSTOM-PRV-ADC-011-2023-24 passed by the Respondent No.3 is illegal, arbitrary, perverse, violation of Orders dt.09-07-2024 in W.P No.10933 of 2024 of this Hon'ble Court, and violation of provisions of the Customs Act, 1962 and violation of Article- 14, 19, 21 of the Constitution of India and consequently set aside the same;

AND WHEREAS the High Court upon perusing the petition and affidavit filed herein and upon hearing the arguments of Sri HARINATH REDDY SOMA, Advocate for the Petitioner, 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 Secretary, Department of Revenue, Ministry of Finance, The Union of India, New Delhi-110001.
2. The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, New Delhi-110001.
3. The Commissioner Appeals, Officer of the Commissioner of Customs and Central Tax, D.No.3-30-15, Ring Road, Guntur-522 006.
4. The Commissioner of Customs (Preventive), Having an office at D.No.55-17-3, 2nd Floor, Industrial Estate, Auto Nagar, Vijayawada-520007.

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 on or before **19.06.2026** to which date the case stands posted for hearing.

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 suspend the Orders passed by the Respondent No.3 dt.26-11-2025 in Appeal No.124 of 2024-(V) CUS on the ground of limitation, pending disposal of the above Writ Petition;

The Court made the following ORDER:

Notice before admission.

The learned Additional Solicitor General takes notice for the respondent Nos.1 and 2.

Ms.Shanthi Chandra, learned Standing Counsel takes notice for the respondent Nos.3 and 4 and sought time to file counter affidavit.
Post on 19.06.2026.

There shall be an interim direction to maintain *status quo* as on today with regard to the nature of the seized property.

//TRUE COPY//

**Sd/-U.SRIDEVI
DEPUTY REGISTRAR**

SECTION OFFICER

To,

1. The Secretary, Department of Revenue, Ministry of Finance, The Union of India, New Delhi-110001.
2. The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, New Delhi-110001.

3. The Commissioner Appeals, Officer of the Commissioner of Customs and Central Tax, D.No.3-30-15, Ring Road, Guntur-522 006.
4. The Commissioner of Customs (Preventive), Having an office at D.No.55-17-3, 2nd Floor, Industrial Estate, Auto Nagar, Vijayawada-520007. (1 to 4 by RPAD- along with a copy of petition and affidavit)
5. One CC to Sri. HARINATH REDDY SOMA, Advocate [OPUC]
6. **Two Spare Copies**

JSS

HIGH COURT

DEV, J
&
AHHS, J

DATED:01/05/2026

POST ON 19.06.2026.

NOTICE BEFORE ADMISSION

WP.No.10505 of 2026



STATUS QUO