(SHOW CAUSE NOTICE BEFORE ADMISSION)
IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI
(Special Original Jurisdiction)
THURSDAY, THE TWENTY THIRD DAY OF APRIL
TWO THOUSAND AND TWENTY SIX
: PRESENT:
HONOURABLE THE CHIEF JUSTICE DHIRAJ SINGH THAKUR
AND
THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO
WRIT PETITION NO: 10107 OF 2026

Between:

M/s Revanth Motors, Rep. by its Prop. Venkata Subramanyam Madiri, S/o Venkata Seshaiah, Aged about 41 years, R/o 5^{th} Ward, Near Sub Registrar Office, Rapur Road, Chitvel, Annamayya (District), Andhra Pradesh - 516104

Petitioner

AND

1. Superintendent of Central Tax, Rajampeta Central GST Range, Kadapa CGST Division, Tirupati CGST Commissionerate, Rajampeta - 516115.
2. The State of Andhra Pradesh, Rep. by its Principal Secretary, Revenue (CT) Dept., State Secretariat, Velagapudi, Amaravathi- 522 241
3. Union of India, Rep. by its Secretary, Government of India, Ministry of Finance, 3^{rd} Floor, Jeevan Deep Building Sansad Marg, New Delhi - 110 001
4. Central Board of Indirect Taxes and Customs (CBIC), Rep. by its Commissioner (GST), GST Policy Wing, Government of India, Ministry of Finance, New Delhi - 110 001
5. The Andhra Pradesh Grameena Bank, Rep. by its Bank Manager, Chitvel Branch, Annamayya District, AP - 516 104.
6. The State Bank of India, Rep. by its Bank Manager, Manubolu Branch, Manubolu, Nellore District - 524 405

Respondents

WHEREAS the Petitioner above named through their Advocate Sri L Chandra Obul Reddy, 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 a Writ of Mandamus or any other appropriate writ or order or Direction declaring that the

i. Assessment Order in Original dated 25.02.2025 and Summary of Order in Form DRC -07 dated 26.02.2025 issued by the Respondent No.1 for the tax period 2020-21 under Section 73 of the GST Act, 2017 and subsequent notices of attachment of bank accounts of the petitioner in Respondent No. 5 & 6 Banks in view of insertion of Section 16(2)(aa) under GST Act, 2017 by Finance Act, 2021 which is implemented by Notification No.39/2021-Central Tax dated 21.12.2021 w.e.f 01.01.2022 as being without jurisdiction and bad in law.

ii. Section 16(2)(c) of the CGST Act / SGST Act, 2017, in so far as it imposes the condition that the discharge of outward tax by the supplier before the Petitioner can avail input tax credit which is otherwise compliant with Section 16 and other provisions of the GST Act, as being unreasonable, suffering from impossibility of compliance by the Petitioner, arbitrary and violative of Article 14, 19(1)(g), 21, 265 and 300A of the Constitution of India and consequently, set-aside the Assessment Order dated 25.02.2025 for the tax period 2020-21 under Section 73 of the GST Act and subsequent notices of attachment of bank accounts of the petitioner in Respondent No. 5 & 6 Banks as being unsustainable and without jurisdiction.

AND WHEREAS the High Court upon perusing the petition and affidavit filed herein and upon hearing the arguments of Sri L Chandra Obul Reddy, Advocate for the Petitioner, and of GP for Commercial Tax for

Respondent No.2, directed issue of notice to the Respondent Nos.1, 3 to 6 herein to show cause as to why this WRIT PETITION should not be admitted.

You viz:

1. The Superintendent of Central Tax, Rajampeta Central GST Range, Kadapa CGST Division Tirupati CGST Commissionerate, Rajampeta - 516115.

2. The Secretary, Union of India, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building Sansad Marg, New Delhi - 110 001

3. The Commissioner, Central Board of Indirect Taxes and Customs (CBIC), (GST), GST Policy Wing, Government of India, Ministry of Finance, New Delhi - 110 001

4. The Bank Manager, Andhra Pradesh Grameena Bank, Chitvel Branch, Annamayya District, AP - 516 104.

5. The Bank Manager, State Bank of India, Manubolu Branch, Manubolu, Nellore District - 524 405

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 affidavit filed therewith (copy enclosed) this WRIT PETITION should not be admitted.

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 grant stay of all further proceedings pursuant to the impugned Assessment Order dated 25.02.2025 and Summary of Order in Form DRC -07 dated 26.02.2025 for the tax period 2020-21 under Section 73 of the GST Act, 2017 and subsequent notices of attachment of bank accounts of the petitioner in Respondent No. 5 & 6 Banks, Pending disposal of WP No.10107 of 2026, on the file of the High Court.

The Court made the following: ORDER

Notice.

Service waived by the learned Government Pleader for Commercial Tax for respondent No.2.

Objections be filed.

List along with W.P.No.24682 of 2023.

In the meantime, the order impugned shall remain stayed subject to the petitioner depositing before the concerned authority 10% of the disputed tax within four (4) weeks from today

SD/- T. SRINIVASA RAO
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

For

To,

1. The Superintendent of Central Tax, Rajampeta Central GST Range, Kadapa CGST Division Tirupati CGST Commissionerate, Rajampeta - 516115.
2. The Secretary, Union of India, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building Sansad Marg, New Delhi - 110 001

3. The Commissioner, Central Board of Indirect Taxes and Customs (CBIC), (GST), GST Policy Wing, Government of India, Ministry of Finance, New Delhi - 110 001
4. The Bank Manager, Andhra Pradesh Grameena Bank, Chitvel Branch, Annamayya District, AP - 516 104.
5. The Bank Manager, State Bank of India, Manubolu Branch, Manubolu, Nellore District - 524 405
6. One CC to Sri L Chandra Obul Reddy, Advocate [OPUC]
7. Two CCs to GP for Commercial Tax, High Court of AP [OUT]
8. One spare copy

HIGH COURT

HC, J

&

RRR, J

DATED: 23/04/2026

LIST ALONG WITH W.P.NO.24682 OF 2023

NOTICE BEFORE ADMISSION

WP.No.10107 of 2026

INTERIM STAY