(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 SRI DHIRAJ SINGH THAKUR
AND
THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

WRIT PETITION NO: 10719 OF 2026

Between:

Sri Palacherla Rambabu, 49-36-15/2/7, Srirangasamrajyam appts, NGOs Colony, Akkayapalem, Visakhapatnam, Andhra Pradesh, 530 016

Petitioner

AND

1. The Assistant Commissioner of State Tax, Dabagardens Circle, Visakhapatnam I Division, D.No 8-1-63/10, 1st Floor, Mehar Plaza, Nowka Nagar Peda-Waltair, Visakapatnam, Andhra Pradesh-530017.
2. The Deputy Assistant Commissioner of State Tax, Dabagardens Circle, Visakhapatnam I Division, D.No 8-1-63/10, 1st Floor, Mehar Plaza, Nowka Nagar, Peda-Waltair, Visakapatnam, Andhra Pradesh-530017.
3. The State of Andhra Pradesh, Represented by its Principal Secretary, Revenue Department (Commercial Taxes), A.P. Secretariat, Velagapudi - 522 238.
4. Union of India, Department of Revenue, Represented by its Secretary (Revenue), North Block, New Delhi - 110 001.

Respondents

WHEREAS the Petitioner above named through his Advocate Sri. ANIL KUMAR BEZAWADA, 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 a writ of mandamus or any other writ, direction, or order:

a. To declare that the Notification No. 22/2024-CT dated 08.10.2024 and consequent Board Circular No. 237/31/2024-GST dated 15.10.2024, to the extent of prescribing the time-limit of 6 months restriction for filing the rectification application, is ultra vires to the provisions of Section 16(5) of GST Act, 2017 read with Section 148 of the GST Act, 2017 and also in violation of Article 14, Article 265, 246A and Article 19(1)(g) of the Constitution of India.

b. Quashing the proceedings of the 1st Respondent in the demand order passed in Form GST DRC 07 vide Ref No. ZD370424029710K dated 30.04.2024, for the FY 2018-19, denying the Input Tax Credit of Rs. 19,27,634/- (CGST: Rs. 9,63,817/- and SGST: Rs. 9,63,817/-) and demanding the same along with interest and penalty u/s 73 of the GST Act 2017, on the ground of violation of Section 16(4) of the GST Act, 2017, as the Petitioner is entitied to such credit in right of the extension of time limit for claiming Input Tax Credit for the said period by the Parliament through retrospective insertion of Section 16(5) of the CGST Act, 2017 and the Petitioner has availed the said credit within the extended time limit.

AND WHEREAS the High Court upon perusing the petition and affidavit filed herein and upon hearing the arguments of Sri ANIL KUMAR BEZAWADA, 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 Assistant Commissioner of State Tax, Dabagardens Circle, Visakhapatnam I Division, D.No 8-1-63/10, 1st Floor, Mehar Plaza, Nowka Nagar Peda-Waltair, Visakapatnam, Andhra Pradesh-530017.
2. The Deputy Assistant Commissioner of State Tax, Dabagardens Circle, Visakhapatnam I Division, D.No 8-1-63/10, 1st Floor, Mehar Plaza, Nowka Nagar, Peda-Waltair, Visakapatnam, Andhra Pradesh-530017.
3. The Principal Secretary, Revenue Department (Commercial Taxes), The State of Andhra Pradesh, A.P. Secretariat, Velagapudi - 522 238.
4. The Secretary (Revenue), Union of India, Department of Revenue, North Block, New Delhi - 110 001.

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 **30.07.2026** 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 stay the proceedings of the 1st Respondent in the demand order passed in Form GST DRC 07 vide Ref No. ZD370424029710K dated 30.04.2024, in the interest of justice;

The Court made the following ORDER:

Notice.

Service waived by the learned Government Pleader for Commercial Tax for respondent Nos.1 to 3.

Objections be filed.

List on 30.07.2026 along with W.P.No.35938 of 2025.

In the meantime, the impugned demand of Rs.21,20,397/- shall remain stayed.

SD/- K.J.RAJA BABU
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner of State Tax, Dabagardens Circle, Visakhapatnam I Division, D.No 8-1-63/10, 1st Floor, Mehar Plaza, Nowka Nagar Peda-Waltair, Visakapatnam, Andhra Pradesh-530017.
2. The Deputy Assistant Commissioner of State Tax, Dabagardens Circle, Visakhapatnam I Division, D.No 8-1-63/10, 1st Floor, Mehar Plaza, Nowka Nagar, Peda-Waltair, Visakapatnam, Andhra Pradesh-530017.
3. The Principal Secretary, Revenue Department (Commercial Taxes), The State of Andhra Pradesh, A.P. Secretariat, Velagapudi - 522 238.
4. The Secretary (Revenue), Union of India, Department of Revenue, North Block, New Delhi - 110 001. (1 to 4 by RPAD- along with a copy of petition and affidavit)
5. One CC to Sri. ANIL KUMAR BEZAWADA, Advocate [OPUC]
6. Two CCs to GP FOR COMMERCIAL TAX, High Court Of Andhra Pradesh. [OUT]
7. **One spare copy**

JSS

HIGH COURT

HC, J
&
RRR, J

DATED:23/04/2026

LIST ON 30.07.2026 ALONG WITH W.P.NO.35938 OF 2025.

NOTICE BEFORE ADMISSION

HIGH COURT OF ANDHRA PRADESH
SPECIAL CELL
06 MAY 2026
★ DESPATCHED ★

WP.No.10719 of 2026

STAY