(SHOW CAUSE NOTICE BEFORE ADMISSION)

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

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: 10916 OF 2026

Between:

M/s. CH Veeraraghavulu Construction Private Limited, Represented by its Director, Navneet Challagalla, DN 50-53-1, Flat no 201, Ashirwad Building, TPT Colony, Opp ABS Fitness Centre, Seethammadhara, Visakhapatnam - 530013

Petitioner

AND

1. The Superintendent of Central Tax, Akkayyapalem Central GST Range, Visakhapatnam North Division, Room No. 103, D. No. 10-50- 22, 1st Floor, Lane Opp. HSBC Main Gate, Siripuram, Visakhapatnam-530003.
2. Union of India, Department of Revenue, Represented by its Secretary (Revenue), North Block, New Delhi - 110 001.
3. The State of Andhra Pradesh, Represented by its Principal Secretary, Revenue Department (Commercial Taxes), A.P. Secretariat, Velegapudi - 522 238.

Respondents

WHEREAS the Petitioner above named through it's Advocate ANIL KUMAR BEZAWADA 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 writ, direction, or order a. To declare that the Provisions of Section 16(2)(c) of the CGST Act, 2017 as well as Section 16(2)(c) of the APGST Act, 2017 as manifestly arbitrary, without jurisdiction, unconstitutional, against the principles of natural justice and as ultra-vires to the provisions of Article 14, 300A and Article 19(1)(g) of the Constitution of India b. Quashing the proceedings of the 1st Respondent in Form GST DRC 07 vide Order In Original No. 28/2025-26/Superintendent/AKP (DIN No.20260355YJ000000C9D3) dated 12.03.2026, denying the Input Tax Credit to the Petitioner under section 16(2)(c) of the CGST Act, 2017 on account of default of the supplier, under Section 74(1) of the GST Act, 2017 as being arbitrary, without jurisdiction, unconstitutional, unreasonable and against the principles of natural justice and contrary to various precedents laid down in the subject matter and violative of Article 14, 300A and Article 19(1)(g) of the Constitution of India. Hence, the proceedings of the 1st Respondent are liable to be set aside and prayed for waiver of the Penalties in the present facts and circumstances of the case.

AND WHEREAS the High Court upon perusing the petition and affidavit/memorandum of grounds filed herein and upon hearing the arguments of Sri ANIL KUMAR BEZAWADA Advocate for the Petitioner, GP for Commercial Taxes for respondent No.3, Assistant Solicitor General of India for respondent No.2, Sri Santhi Chandra for CBIC for respondent No.1, 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 Superintendent of Central Tax, Akkayyapalem Central GST Range, Visakhapatnam North Division, Room No. 103, D. No. 10-50- 22, 1st Floor, Lane Opp. HSBC Main Gate, Siripuram, Visakhapatnam-530003.
2. The Secretary(Revenue), Union of India, Department of Revenue, North Block, New Delhi - 110 001.

3. The Principal Secretary, State of A.P., Revenue Department (Commercial Taxes), A.P. Secretariat, Velegapudi - 522 238.

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 grounds filed therewith (copy enclosed) this WP 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 stay the proceedings of the 1st Respondent in the demand order passed in Form GST DRC 07 vide 0/0 No. 28/2025-26/Superintendent/AKP (DIN No.20260355Y J000000C9D3) dated 12.03.2026, in the interest of justice

The Court made the following: ORDER

Notice.

Service waived by the learned Government Pleader for Commercial Tax for respondent No.3.

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/- M.SRINIVAS
ASSISTANT REGISTRAR

//TRUE COPY// SECTION OFFICER

To,

1. The Superintendent of Central Tax, Akkayyapalem Central GST Range, Visakhapatnam North Division, Room No. 103, D. No. 10-50- 22, 1st Floor, Lane Opp. HSBC Main Gate, Siripuram, Visakhapatnam-530003.

2. The Secretary(Revenue), Union of India, Department of Revenue, North Block, New Delhi - 110 001.
3. The Principal Secretary, State of A.P., Revenue Department (Commercial Taxes), A.P. Secretariat, Velegapudi - 522 238.(1-3 by RPAD- along with a copy of petition and memorandum of grounds)
4. One CC to SRI. ANIL KUMAR BEZAWADA Advocate [OPUC]
5. Two CCs to GP FOR COMMERCIAL TAXES ,High Court Of Andhra Pradesh. [OUT]
6. Two CCs to ASSISTANT SOLICITOR GENERAL ,of India [OUT]
7. Two CCs to SRI. Santhi Chandra, SC for CBIC, [OUT]
8. **One spare copy**

HIGH COURT

DST, J

&

RRR, J

DATED:23/04/2026

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

NOTICE BEFORE ADMISSION

WP.No.10916 of 2026

STAY