[3446]

(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: 10722 OF 2026

Between:

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.No8-1-63/10, 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.No8-1-63/10, 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 her Advocate SRI ANIL 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 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. ZD3708240234469 dated 28.08.2024, for the FY 2019-20, denying the Input Tax Credit of Rs. 14,92,418/- (IGST Rs. 2,476; CGST Rs. 7,44,971 & SGST Rs. 7,44,971) and demanding the same along with interest and penalty u/s 73 of the APGST Act 2017, on the ground of violation of Section 16(4) of the APGST Act, 2017, **as the Petitioner is entitled to such credit in light 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 BEZAWADA Advocate for the Petitioner, GP FOR COMMERCIAL TAX for respondent nos.1 to 3, Additional Solicitor General of India for respondent no.4, directed issue of notice to the Respondents herein to show cause as to why this WRIT PETITION should not be admitted.

You viz:

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 on or before 30.07.2026 to which date the case stands posted 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 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. ZD3708240234469 dated 28.08.2024, pending disposal of WP No. 10722 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 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. 16,41,660/- shall remain stayed.

Sd/-Y.SRINIVASU
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner of State Tax, Dabagardens Circle, Visakhapatnam I Division, D.No8-1-63/10, 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.No8-1-63/10, 1st Floor, Mehar Plaza, Nowka Nagar, Peda-Waltair, Visakapatnam, Andhra Pradesh-530017.
3. The Principal Secretary, Revenue Department (Commercial Taxes) A.P. State of Andhra Pradesh, Secretariat, Velagapudi - 522 238.**(1 to 3 by RPAD)**
4. The Secretary (Revenue), Union of India, Department of Revenue, North Block, New Delhi - 110 001.**(by RPAD- along with a copy of petition and memorandum of grounds)**
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 CC to Additional Solicitor General of India, High Court of Andhra Pradesh. [OPUC]
8. **Two spare copies.**

KSR

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

WP.No.10722 of 2026

STAY