HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

MAIN CASE No: W.P.No.24682 of 2023 along with

7084 of 2019 and

5610 &5645 of 2020 and

20270, 23675, 27215 & 30234 of 2021 and

12198, 12199, 31342, 33208 & 35709 of 2022 and

14767, 14775, 14805, 14847, 17755, 17756, 20186, 21031, 21639, 21714, 24883, 27374, 27548, 28351, 30788, 30790, 31527, 31859, 32194 & 33500 of 2023 and

2240, 3146, 3478, 3482, 4425, 9956, 9957, 11336, 11419, 11537, 11718, 14029, 14040, 14426, 14430, 18659, 23638, 24211, 27421, 30139 & 30877 of 2024 and

12550, 14418, 24083, 25550, 26509, 30230, 32145, 32396, 32430, 35159, 35669, 35938 & 36749 of 2025 and

478, 1324, 2136, 2210, 3267, 3391, 3549, 4596, 4617, 4630, 4682, 4718, 4724, 4742, 5287, 5320, 5411, 5414, 5417, 5423, 5493, 5617, 6500, 6963, 7059, 7095, 7166, 7521, 7723, 7978, 8477, 8529, 8712, 8739, 9473, 9475, 9494, 9602, 9861, 9878, 9985, 10033, 10107, 10339, 10719, 10722, 10916, 11143 & 15669 of 2026

PROCEEDING SHEET

Sl. No.	DATE	ORDER	OFFICE NOTE
	30.07.2026	**NJS, J & TCDS, J** Heard learned counsel for the petitioners and Sri Ch. V.S.N. Malleswar Rao, learned counsel represented Sri Y.V. Anil Kumar, learned Standing Counsel for the Central Government, Sri Y.N. Vivekananda, learned Senior Standing Counsel for	

the Income Tax Department, Sri R. Kalyan Chakravarthy, learned Government Pleader for Commercial Tax, Ms. Santhi Chandra, learned Senior Standing Counsel for CBIC, represented the concerned respondents.

2. At the time of considering the matters, it is brought to the notice of this Court that some of the writ petitions, wherein challenge to Section 16(5) of the Central Goods and Services Tax Act, 2017, was laid, were also included in the present batch and the same are to be de-tagged.

3. The said writ petitions, which are filed challenging Section 16(5) of the Central Goods and Services Tax Act, 2017, are as follows: W.P. Nos. 14040 and 14426 of 2024; 35938 of 2025; and 478, 1324, 2136, 2210, 3391, 3549, 4596, 4630, 4682, 5287, 5411, 5417, 5423, 5493, 6500, 7059, 7095, 7166, 7978, 9473, 9494, 9878, 10033, 10339, 10719, 10722, and 15669 of 2026.

4. Hence, the Registry is directed to delink the above-mentioned matters from the present batch and list them together as a separate batch on 13.08.2026.

5. Insofar as the challenge to Section 16(2)(c) of the Central Goods and Services Tax Act, 2017 is concerned, Mr. M.V.J.K. Kumar, learned counsel for the petitioner in one of the writ petitions, submits that though it is represented by learned Government Pleader/Standing Counsels that the matters are squarely covered by the judgment of the Supreme Court, he has instructions to submit that a review petition is being filed against the order of the

Supreme Court dated 24.07.2026 in S.L.A. (C) No. 23931 of 2026. He, along with the learned counsel for the respective petitioners, therefore, seeks short accommodation.

6. List the matters on 13.08.2026.

NJS, J

TCDS, J

cbn