

**(SHOW CAUSE NOTICE BEFORE ADMISSION)
IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI
(SPECIAL ORIGINAL JURISDICTION)
TUESDAY, THE FOURTEENTH DAY OF JUNE
TWO THOUSAND AND TWENTY TWO**



:PRESENT:

**THE HONOURABLE SRI JUSTICE C.PRAVEEN KUMAR
AND**

**THE HONOURABLE SRI JUSTICE VENKATESWARLU NIMMAGADDA
WRIT PETITION NO: 15222 OF 2022**

Between:

M/s Krishna Sai Exports, Plot.No.28,BP SEZ, Annangi Village, Gundlapalli,
Prakasam District-523 211.

Petitioner

AND

1. The Deputy Commissioner Of Central Tax, Nellore CGST Division, D.No.:24-7-48, Annamaiah Circle, MSR Layout, Minibypass Road, SPSR Nellore Dist.
2. The Chief Commissioner of Customs and Central Tax,, Vishakapatnam Zone, GST Bhavan, Port Area, Visakapatnam.
3. Union of India, Rep by its Principal Secretary, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg-New Delhi-110001.
4. Goods and Service Tax Council, 5th 11 Floor, Tower-II, Jeevan Bharathi Building, Janpath Road, Connaught Palace, New Delhi-110001.

Respondents

WHEREAS the Petitioner above named through its Advocate Sri K Adi Siva Vara Prasad 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 any order or direction more particularly one in the nature of Writ of Mandamus or any other appropriate writ or order declaring the Proceedings of the 1st respondent, in form GST RFD-06 dated 28.01.2019 (Annexure P-1) in passing the orders for rejection of Refund claim for the Tax period July-2017, without considering the objections filed through letter dated 17.01.2019 (Annexure F-2) with reference to the show cause notice dt 08.06.2018 in FORM-GST-RFD-08(Annexure P-3), as arbitrary, without jurisdiction, against to the principles of natural justice and contrary to the provisions of Rule 89 to 96 R/w Sec 54 of the Central Goods and Service Tax Act 2017, (herein after referred to as 'the Act

AND WHEREAS the High Court upon perusing the petition and affidavit filed herein and upon hearing the arguments of Sri K. Adi Siva Vara Prasad Advocate for the Petitioner, Sri Suresh Kumar Routhu, Standing Counsel who takes notice for on behalf of Respondent Nos.1,2 & 4 and of Sri N. Harinath, Asst. Solicitor General who takes notice on behalf of Respondent No.3, 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 Deputy Commissioner Of Central Tax, Nellore CGST Division, D.No.:24-7-48, Annamaiah Circle, MSR Layout, Minibypass Road, SPSR Nellore Dist.
2. The Chief Commissioner of Customs and Central Tax,, Vishakapatnam Zone, GST Bhavan, Port Area, Visakapatnam.
3. The Principal Secretary, Ministry of Finance, Union of India 3rd Floor, Jeevan Deep Building, Sansad Marg-New Delhi-110001.
4. Goods and Service Tax Council, 5th 11 Floor, Tower-II, Jeevan Bharathi Building, Janpath Road, Connaught Palace, New Delhi-110001.

are directed to show cause either appearing in person or through an Advocate, as to why in the circumstances set out in the petition and affidavit filed therewith (copy enclosed) this WRIT PETITION should not be admitted on or before 12.07.2022 on which date the case stands posted for hearing

The Court made the following: ORDER:

Notice before admission.

Sri Suresh Kumar Routhu, learned Standing Counsel, takes notice on behalf of respondent Nos.1,2 and 4.

Sri N. Harinath, learned Assistant Solicitor General, takes notice on behalf of respondent No.3.

List on 12.07.2022.

Meanwhile, learned counsel for the respondents shall file counter.

**Sd/- M. SURYANADHA REDDY
ASSISTANT REGISTRAR**

//TRUE COPY//

SECTION OFFICER

To

1. The Deputy Commissioner Of Central Tax, Nellore CGST Division, D.No.24-7-48, Annamaiah Circle, MSR Layout, Minibypass Road, SPSR Nellore Dist.
2. The Chief Commissioner of Customs and Central Tax,, Vishakapatnam Zone, GST Bhavan, Port Area, Visakapatnam.
3. The Principal Secretary, Ministry of Finance, Union of India 3rd Floor, Jeevan Deep Building, Sansad Marg-New Delhi-110001.
4. Goods and Service Tax Council, 5th Floor, Tower-II, Jeevan Bharathi Building, Janpath Road, Connaught Palace, New Delhi-110001.
(1 to 4 by RPAD- along with a copy of petition and affidavit)
5. One CC to Sri K Adi Siva Vara Prasad, Advocate [OPUC]
6. One CC to Sri Suresh Kumar Routhu, Standing Counsel (OPUC)
7. One CC to Sri N. Harinath, Asst. Solicitor General, High Court of A.P at Amaravati (OUT)
8. One spare copy

TVR

HIGH COURT

CPKJ & NVJ

DATED:14/06/2022

NOTICE BEFORE ADMISSION

WP.No.15222 of 2022

LIST ON 12.07.2022

