



**IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI
(Special Original Jurisdiction)**

[3508]

WEDNESDAY, THE EIGHTH DAY OF JANUARY
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE MAHESWARA RAO KUNCHEAM

WRIT PETITION NO: 15141/2024

Between:

Smt. Kilaru Mahalakshmi, and Others

...PETITIONER(S)

AND

The Union Of India and Others

...RESPONDENT(S)

Counsel for the Petitioner(S):

1.ARJAMPUDI RAMA KOTESWARA RAO

Counsel for the Respondent(S):

1.SANTHI CHANDRA (Sr. Standing Counsel for CBIC)

2.SANTHI CHANDRA(Sr.STANDING COUNSEL FOR DRI AND DGGI)

The Court made the following order:

I.A.No.1 of 2025

This is an application filed to implead the Deputy/Assistant Commissioner of Central Tax, Vijayawada CGST Division, as 6th respondent in the main Writ Petition, in as much as he is the adjudicating authority who is proceeding with the assessment and penalty proceedings.

[P.T.O]

In the circumstances, the said officer is made as a party to the Writ Petition and is impleaded as 6th respondent in the main Writ Petition.

Accordingly, this Interlocutory Application is allowed. Registry is directed to carry out necessary amendments.

W.P.No.15141 of 2024

Heard Sri Karthik Ramana Puttamreddy, learned counsel for the petitioners and Smt. Santhi Chandra, learned Standing Counsel for the respondents.

The learned counsel for the petitioners has today raised an additional issue as to whether an officer under the CGST Act, in the absence of a notification under Section 6 (1) of the APGST Act, can undertake any proceedings in relation to an assessee, who is the under the jurisdiction of the authorities under the APGST Act.

The issue raised by the learned counsel for the petitioners requires further consideration.

In the circumstances, the proceedings before the Assessing Authority may go on. However, no final order is to be passed, for a period of eight (08) weeks.

Post on 05.02.2025.

R RAGHUNANDAN RAO, J

MAHESWARA RAO KUNCHEAM, J