

HIGH COURT OF ANDHRA PRADESH :: AMARAVATI

MAIN CASE: **W.P.Nos.24319 and 24320 of 2023**

PROCEEDING SHEET

SL. No.	DATE	ORDER	OFFICE NOTE
31.	9.02.2026	<u>RNT,J & MRK,J</u> Sri Prakash Shah, learned Senior Counsel for Sri S.Vivek Chandrasekhar, learned counsel for the petitioner, appears through virtual mode. 2. W.P.No.24319 of 2023 has been filed challenging the order rejecting the refund, as well as the appellate order passed under the statute. A further appeal is provided, but as the Tribunal has not been constituted, the writ petition was filed. 3. W.P.No.24320 of 2023 has been filed challenging the show cause notice. 4. Learned Senior counsel submits that there is an interconnection between both the writ petitions. 5. The show cause notice itself refers to the orders impugned in W.P.No.24319 of 2023. 6. In W.P.No.24320 of 2023, an interim order has already been granted in favour of the petitioner on the impugned show cause notice. 7. List on 09.03.2026.	

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		8. Learned counsel appearing for the respondent Nos.2 and 3, submits that the constitution of the Appellate Tribunal is underway, which is likely to be constituted shortly. 9. Learned Senior Counsel submits that even if the Tribunal is constituted, there being violation of principles of natural justice, the writ petition would be maintainable in view of the law laid down in the cases of <i>State of UP vs. Mohammad Nooh¹</i> and <i>Whirlpool Corporation vs. Registrar of Trade Marks, Mumbai and Others²</i> 10. At this stage, we are not expressing any opinion on the aforesaid submission. _____ RNT,J _____ MRK,J RPD	

¹ 1957 SCC OnLine SC 21

² (1998) 8 SCC 1

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