[3446]

(SHOW CAUSE NOTICE BEFORE ADMISSION)
IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI
THURSDAY ,THE TENTH DAY OF JULY
TWO THOUSAND AND TWENTY FIVE
:PRESENT:
HONOURABLE THE CHIEF JUSTICE SRI DHIRAJ SINGH THAKUR
AND
THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO
WRIT PETITION NO: 17221 OF 2025

Between:

M/s.Styrax Life Sciences Private Limited, Represented by its Authorized Representative Mr.Hari Prasad Kantamaneni, S/o.Mohana Rao Kantamaneni, Age 52 Years, DGM Finance and Accounts, Corporate Office at Plot.No.97 and 98, SS Arcade, 4th Floor, Guttala Begumpet, Madhapur, Hyderabad - 500081, Factory at Plot.No.5G, Gurajapalam (Vi), Rambilli(Md), Atchutapuram, Anakapalli, Andhra Pradesh - 531061.

Petitioner

AND

1. UNION OF INDIA, Through its Secretary, Department of Revenue Ministry of Finance, North Block, New Delhi.
2. The Additional Commissioner, Guntur Central GST Audit Commissionerate, GST Bhavan, Port Area, Visakhapatnam -530035.
3. The Central Board of Indirect Taxes and Customs (CBIC), Represented by Chairman, R.N0.227-B, Department of Revenue, North Block, New Delhi 110001

Respondents

WHEREAS the Petitioner above named through his Advocate Sri DHEERA KANISHKA 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, Order or Direction, more particularly one in the nature of Writ of CERTIORIFIED-MANDAMUS. or any other appropriate Writ, Order or Direction

i. declaring that the provisions of sub-rule (10) of Rule 96 of the Central Goods and Services Tax Rules, 2017, are unconstitutional and ultra vires the provisions of Section 16 of the Integrated Goods and Services Tax Act, 2017, and violative of Articles 14, 19(1)(g), and 269A of the Constitution of India,

ii. declaring that the omission of sub-rule (10) of Rule 96 by the Notification dated 09.10.2024 constitutes a curative and clarificatory amendment and accordingly directing that such omission shall operate with retrospective effect from the date of its effective date of insertion,

iii. quashing the impugned Show Cause Notice No.14/2024-25/GST/ADC, bearing DIN 20240555YM000000A676, dated 28.05.2024, along with Form GST DRC-01, issued by the Respondent.No.2, demanding tax of 7,31,10,723/- along with interest and penalty, and consequently directing the Respondents not to proceed with any adjudication or recovery proceedings in pursuance thereof,

iv. quashing the Circular No. 31/05/2018-GST dated 09.02.2018, as amended by Circular No. 169/01/2022 dated 12.03.2022, issued by Respondent No.3, to the extent it seeks to give interpretative effect to sub-rule (10) of Rule 96 restricting refund of Integrated Tax in contravention of Section 16 of the IGST Act and the Constitution of India.

AND WHEREAS the High Court upon perusing the petition and affidavit filed herein and upon hearing the arguments of Sri DHEERA KANISHKA Advocate for the Petitioner and of Sri. Y N VIVEKANANDA, Standing counsel for Respondent Nos. 2 and 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 Secretary, Union of India, Department of Revenue Ministry of Finance, North Block, New Delhi.
2. The Additional Commissioner, Guntur Central GST Audit Commissionerate, GST Bhavan, Port Area, Visakhapatnam -530035.
3. The Chairman, Central Board of Indirect Taxes and Customs (CBIC), R.N0.227-B, Department of Revenue, North Block, New Delhi 110001.

are be and hereby directed to show cause either appearing in person or through an Advocate, 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 on or before 03.10.2025 or to which date the case stands posted for hearing.

IA NO: 2 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased ~~maybe pleased~~ to stay the operation of the impugned SCN issued by the Respondent No.2 with reference No. 14/2024-25/GST/ADC, bearing DIN 20240555YM000000A676. dated 28.05.2024, pending disposal of WP No. 17221 of 2025, on the file of the High Court.

The Court made the following: ORDER

"Notice.

Service is waived by Mr. Y N Vivekananda, learned Standing Counsel, for respondent Nos.2 & 3.

Objections be filed.

List on 03.10.2025 along with WP.Nos.8499 & 8500 of 2024.

In the meantime, the impugned show cause notice, dated 28.05.2024, shall remain stayed."

SD/- K.J.RAJA BABU
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

For /

To,

1. The Secretary, Union of India, Department of Revenue Ministry of Finance, North Block, New Delhi.
2. The Additional Commissioner,Guntur Central GST Audit Commissionerate, GST Bhavan, Port Area, Visakhapatnam -530035.
3. The Chairman, Central Board of Indirect Taxes and Customs (CBIC), R.N0.227-B, Department of Revenue, North Block, New Delhi 110001.(Nos. 1 to 3 by RPAD- along with a copy of petition and affidavit)
4. One CC to SRI. DHEERA KANISHKA Advocate [OPUC]
5. One CC to Sri. Y N VIVEKANANDA, Standing counsel.[OPUC]
6. Two spare copies.

psk

HIGH COURT

HC,J &
RRR,J

DATED:10/07/2025

List on 03.10.2025 along with WP.Nos.8499 & 8500 of 2024.

NOTICE BEFORE ADMISSION

WP.No.17221 of 2025

DIRECTION

HIGH COURT OF ANDHRA PRADESH
SPECIAL CELL
30 JUL 2025
DESPATCHED