

APHC010338792025

**IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI****Bench Sr.No:-45
[3446]****WRIT PETITION NOS: 17221 & 17222 of 2025**

M/s.styrax Life Sciences Private Limited,

...Petitioner

Vs.

Union Of India and Others

...Respondent(s)

Advocate for Petitioner:

DHEERA KANISHKA

Advocate(s) for Respondent(s):

Y N VIVEKANANDA

**CORAM : THE CHIEF JUSTICE DHIRAJ SINGH THAKUR
SRI JUSTICE R RAGHUNANDAN RAO****DATE : 19th February 2026****P C :**

As both these Writ Petitions raise an identical question of law, they are being disposed of, by way of this common order.

2. Heard Sri Bhanu Murthy, learned counsel appearing for the petitioner and Sri Y.N. Vivekananda, learned counsel appearing for the respondents.

3. In both these cases, show cause notices, dated 28.05.2024 and 09.07.2024, have been issued calling upon the petitioners to show why certain

benefits availed by the petitioners should not be recovered from the petitioners along with interest and penalty. The said show cause notices were issued on the ground that the benefits obtained by the petitioners, were barred by Rule 96(10) of the CGST Rules.

4. Rule 96(10) of the CGST Rules which is the basis for the issuance of the aforesaid show cause notices was omitted w.e.f. 08.10.2024. This clause was omitted without any saving clause being inserted to save the actions which were initiated under the said provision.

5. Smt. Santhi Chandra, the learned Standing Counsel appearing for the respondents, would submit that the removal of Rule-96(10) of the CGST Rules would not affect the pending proceedings and as such, the judgments of the Hon'ble High Courts would not be applicable.

6. This contention would have to be rejected. The proceedings initiated under a provision of law, can be continued, even if such a provision of law is deleted from the statute book. However, such continuation would be permissible only when the omission of the provision is accompanied by a saving clause. In the present case, there is no such saving clause and as such, the pending proceedings would also stand lapsed. This observation is subject to the provisions of the General Clauses Act, 1897 and more specifically Section 6 of the General Clauses Act, 1897.

7. The Writ Petitions are allowed setting aside the show cause notices, dated 28.05.2024 and 09.07.2024.

8. Needless to say, the question of quashing the impugned Circular bearing No.31/05/2018-GST, dated 09.02.2018, as amended by Circular No.169/01/2022, dated 12.03.2022 need not be considered in view of the aforesaid orders of this Court.

As a sequel, pending miscellaneous petitions, if any, shall stand closed.

DHIRAJ SINGH THAKUR, CJ

R. RAGHUNANDAN RAO, J

RJS

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**HON'BLE MR. JUSTICE DHIRAJ SINGH THAKUR, CHIEF JUSTICE
&
HON'BLE MR. JUSTICE R. RAGHUNANDAN RAO**

WRIT PETITION Nos.17221 & 17222 of 2025

(per Hon'ble Sri Justice R. Raghunandan Rao)

Dated: 19.02.2026

RJS

