

(SHOW CAUSE NOTICE BEFORE ADMISSION)
IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI
(SPECIAL ORIGINAL JURISDICTION)

WEDNESDAY, THE FIFTEENTH DAY OF OCTOBER,

TWO THOUSAND AND TWENTY FIVE

:PRESENT:
HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO
AND
HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 19853 OF 2025



Between:

Botlagunta Haribabu, S/o. Late B. Malakondaiah Naidu, Aged 59 Years, Occ
Business, R/o. D.No.01, Bapuji Nagar 1st Lane, Municipal Plots, Kavali, SPSR
Nellore District.

... Petitioner

AND

1. The State of Andhra Pradesh, Rep. by its Principal Secretary, Sales Tax Department, Secretariate Buildings, Velagapudi, Amaravati, Guntur District.
2. The Assistant Commissioner (ST), State Taxes Department, Kavali Circle, Kavali, Nellore District.
3. The Assistant Commissioner (ST), State Taxes Department, Rajamahendravaram Circle, Rajamahendravaram, East Godavari District.
4. Godavari Urban Development Authority (GUDA), Rajamahendravaram, East Godavari District, Rep. by its Chairman.

5. The Secretary, Pidimgoyyi Gram Panchayat, Rajamahendravaram Rural, East Godavari District.
6. The Superintendent, CGST, Rajamahendravaram, East Godavari District.
7. Uppuluri Raja Kalyan Chakravarthi, Occ Managing Partner M/s. SID Projects LLP., D. No. 3-4-174/7, Peninsula Complex, Near Pillar No. 143, Attapur Main Road, Hyderabad-500048.
8. M/s. Sirentity Homes (Project Venture), Survey No.477 (P), 496/2, 497/1, 498.8A, B, Pidimgoyya Panchayat, Kavalagoyya Village, Rajamahendravaram (Rural) Mandal, East Godavari District, Andhra Pradesh.

...Respondents

WHEREAS the Petitioner above named through his Advocate Sri.P A SESHU 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 an appropriate writ direction or order more particularly are in the nature of Mandamus declaring that the action of the respondents 1 to 3 and 6 in not refunding the amount of Rs. 1,60,80,562/- (Rupees One Crore Sixty Lakhs Eighty Thousand Five Hundred and Sixty-Two Only) Collected towards GST, Income Tax and interest from the petition in spite of the proceedings dated 6/7/2022 of Respondents 2 & 3 vide case ID.NO.4/2021-22 AO.NO. 2H3707220D60059 GST. NO. 37AECPB2023A1ZK. Concluding the proceedings against the tax payer /petition U/S 73(8) of Act & in spite of several representations made to the respondents to refund as arbitrary, illegal, un-justice, capricious and violation of Art 14,19 (1) (G), 21 of constitution of India besides in violation of principles of natural justice and fair play

AND WHEREAS the High Court upon perusing the petition and affidavit of grounds filed herein and upon hearing the arguments of Sri P A SESHU Advocate for the Petitioner, directed issue of notice to the Respondents No. 7 and 8 herein to show cause as to why this WRIT PETITION should not be admitted.

You viz:

1. Uppuluri Raja Kalyan Chakravarthi,, M/s. SID Projects LLP., D. No. 3-4-174/7, Peninsula Complex, Near Pillar No. 143, Attapur Main Road, Hyderabad-500048.
2. M/s. Sirentity Homes (Project Venture), Survey No. 477 (P), 496/2, 497/1, 498.8A, B, Pidimgoyya Panchayat, Kavalagoyya Village, Rajamahendravaram (Rural) Mandal, East Godavari District, Andhra Pradesh.

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 05.11.2025 for which date the case stands posted for hearing.

The Court made the following:

ORDER:

Issue notice to the respondents 7 & 8.

The learned counsel for the petitioner is permitted to take out personal notice to the respondents 7 & 8 by RPAD and file proof of service by the next date of hearing.

Registry is directed to delete this matter under the caption 'For Being Mentioned'.

Post on 05.11.2025, under the caption 'For Admission'.

//TRUE COPY//

SD/- B.PRASAD RAO
DEPUTY REGISTRAR

SECTION OFFICER

To,

1. Uppuluri Raja Kalyan Chakravarthi,, M/s. SID Projects LLP., D. No. 3-4-174/7, Penisula Complex, Near Pillar No. 143, Attapur Main Road, Hyderabad-500048.
2. M/s. Sireenity Homes (Project Venture), Survey No.477 (P), 496/2, 497/1, 498.8A, B, Pidimgoyya Panchayat, Kavalagoyya Village, Rajamahendravaram (Rural) Mandal, East Godavari District, Andhra Pradesh. (addressee 1 and 2 by RPAD- along with a copy of petition and memorandum of grounds)
3. One CC to SRI. P A SESHU Advocate [OPUC]
4. Two CCs to GP FOR COMMERCIAL TAX, High Court of Andhra Pradesh. [OUT]
5. Two spare copies

HIGH COURT

**RRR,J
&
TCDS,J**

DATED:15/10/2025

Post on 05.11.2025, under the caption 'For Admission'.

NOTICE BEFORE ADMISSION

WP.No.19853 of 2025

