

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI
(SPECIAL ORIGINAL JURISDICTION)

TUESDAY, THE THIRTY FIRST DAY OF DECEMBER
TWO THOUSAND AND TWENTY FOUR

:PRESENT:

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

AND

THE HONOURABLE SRI JUSTICE MAHESWARA RAO KUNCHEAM

WRIT PETITION NO: 31097 OF 2024

Between:

M/s Knight Hawk Security And Allied Services, 56-2- 6/3, Beside Canara Bank, Chalasani Rambrahmam Street, Patamata, Vijayawada - 10, Andhra Pradesh, Rep. by its Authorized Signatory Mr. M. Syam Kumar.

...Petitioner

AND

1. The Assistant Commissioner(ST)-II, Patamata Circle, Vijayawada, Plot No. 8, Road No. 4, 2nd Floor, JRR Complex, Near Lotus Land Mark, Ramalingeswara Pet, Ayodhya Nagar, Vijayawada - 520003.
2. The State of Andhra Pradesh, Rep. by the Principal Secretary to the Government, Revenue (CT) Department, A.P. Secretariat Buildings, Velagapudi, Guntur District, Andhra Pradesh. A.P. Secretariat
3. The Union of India, Through Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi- 110001.
4. The Canara Bank, Patamata Branch, Vijayawada- 520016, rep. by its Manager.

...Respondents

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, Order or Direction more particularly in the nature of MANDAMUS declaring that the action of the First Respondent in

passing the impugned Order in Form GST DRC- 07 vide Ref ZD370224013376M dated 14-02-2024, u/74 of the GST Acts, 2017, for the Financial Year 2021-22 under the IGST, CGST and SGST Acts, 2017, as without authority, without jurisdiction, invalid and not an order in the eye of law, and illegal and consequently set aside the same or alternately direct the Respondents to give the benefit of the newly inserted Section 128A of the CGST Act, 2024, inserted vide Finance (no. 2) Act, 2024, w.e.f. 01-11-2024 to the Petitioner

IA NO: 1 OF 2024

Petition under Section 151 of CPC is filed praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to grant stay of operation of the "Notice to a Third Person under Section 79(1)(c)" vide Din No. 3706122448125, dated 06-12-2024, issued by the First Respondent to the Fourth Respondent Bank wherein the Petitioner is having A/C. No. 0892201001476, Pending disposal of WP 31097 of 2024, on the file of the High Court.

IA NO: 2 OF 2024

Petition under Section 151 of CPC is filed praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to grant stay of all further proceedings, including coercive steps for collection of tax, penalty and interest pursuant to the impugned Order passed by the First Respondent in Form GST DRC-07 vide Ref: ZD370224013376M, dated 14-02-2024, u/74 of the GST Acts, 2017, for the Financial Year 2021-22 under the IGST, CGST and SGST Acts, 2017, Pending disposal of WP 31097 of 2024, on the file of the High Court.

The Petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and upon hearing the arguments of SRI G NARENDRA CHETTY Advocate for the Petitioner and of GP FOR COMMERCIAL TAX, for the Respondent Nos.1 & 2, and of SRI PASALA PONNA RAO, DEPUTY SOLICITOR GENERAL OF INDIA, for the Respondent No.3, the Court made the following

ORDER:

Learned Government Pleader for Commercial Tax seeks time for obtaining instructions.

Prima facie, the absence of a DIN number in the impugned order would require the order to be set aside. However, the learned counsel for the petitioner would contend that even on merits the matter needs to be looked into.

In that view of the matter, there shall be an interim stay of all further proceedings in relation to passing of any order for penalty or interest on late payment/recovery of the taxes, for a period of six weeks.

Post on 22.01.2025.

Sd/-M.SRINIVAS
ASSISTANT REGISTRAR

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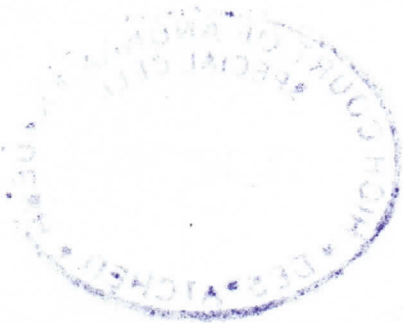

SECTION OFFICER

To,

1. The Assistant Commissioner(ST)-II, Patamata Circle, Vijayawada, Plot No. 8, Road No. 4, 2nd Floor, JRR Complex, Near Lotus Land Mark, Ramalingeswara Pet, Ayodhya Nagar, Vijayawada - 520003.
2. The Principal Secretary to the Government, Revenue (CT) Department, A.P. State of Andhra Pradesh, Secretariat Buildings, Velagapudi, Guntur District, Andhra Pradesh. **(by Special Messenger)**
3. The Secretary, Union of India, Ministry of Finance, Department of Revenue, North Block, New Delhi- 110001.

4. The Manager, Canara Bank, Patamata Branch, Vijayawada- 520016,
(Addressees 1, 3 & 4 by RPAD)
5. One CC to SRI. G NARENDRA CHETTY Advocate [OPUC]
6. Two CCs to GP FOR COMMERCIAL TAX, High Court of Andhra Pradesh [OUT]
7. One CC to SRI PASALA PONNA RAO, DEPUTY SOLICITOR GENERAL OF INDIA [OPUC]
8. **Two spare copies**

PSR



HIGH COURT

RRR,J
&
MRK,J

DATED:31/12/2024

NOTE: Post on 22.01.2025.

ORDER

WP.No.31097 of 2024

INTERIM STAY

