

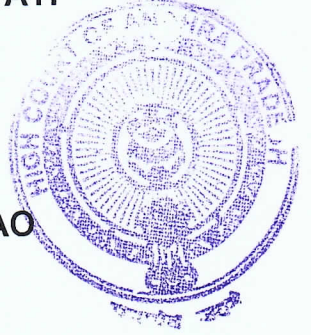
**IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI
(Special Original Jurisdiction)**

**WEDNESDAY, THE SIXTH DAY OF AUGUST
TWO THOUSAND AND TWENTY FIVE**

: PRESENT:

**THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO
AND**

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR



WRIT PETITION NO: 20762 OF 2025

Between:

Indian Medical Association-Andhra Pradesh State Branch, Rep. by its
Honorary State Secretary, Dr. Subhash Chandra Bose Moturi, Office at 27-1-
11, IMA Hall, Opp. Hotel Swarna Palace, Eluru Road, Governorpet,
Vijayawada - 520002.

Petitioner

AND

1. Union of India, Rep. by Secretary, Ministry of Finance, Department of
Revenue, North Block, New Delhi - 110001.
2. The Commissioner of Central Tax (CGST), Office of the Commissioner
of Central Tax, Guntur CGST Commissionerate, Anti-Evasion (HQRS),
C.R.Building, M.G. Road, Vijayawada - 520002.
3. The Superintendent (A.E), Anti-Evasion Wing (Hqrs), CGST,
Vijayawada Unit, CR Buildings, Vijayawada - 520002.

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 order, direction, or any appropriate writ, more particularly
one in the nature of a WRIT OF MANDAMUS, declaring that the proceedings

initiated by Respondent No. 3, including the impugned summons bearing DIN Number 20250755YK000000B6FE dated 30.07.2025 issued under Section 70 of the COST Act, 2017, and the letter bearing DIN Number 20250555YK0000 B8D dated 27.05.2025 calling for documents from the Petitioner Association, are illegal, without jurisdiction, contrary to the CGST Act, violative of the doctrine of mutuality, and infringe the constitutional rights of the Petitioner under Articles 14, 19(1)(c), and 265 of the Constitution of India, and consequently quash the same

IA NO: 1 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 to stay all further proceedings initiated by the Respondents pursuant to the impugned letter bearing DIN Number 20250555YK0000B8D dated 27.05.2025 and the summons bearing DIN Number 20250755YK000000B6FE dated 30.07.2025 issued under Section 70 of the CGST Act, 2017, Pending disposal of WP No.20762 of 2025, on the file of the High Court.

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 to direct Respondents No. 2 and 3 not to take any coercive or adverse action, including further inquiry, investigation, or initiation of registration or adjudication proceedings, against the Petitioner under the CGST Act, Pending disposal of WP No.20762 of 2025, 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

Vadlapatla Sai Mallik Advocate for the Petitioner, and of Smt Santhi Chandra, Advocate for the Respondents, the Court made the following.

ORDER

Smt.Shanti Chandra, learned Standing Counsel takes notice on behalf of the respondents.

Prima facie, a case is made out for intervention of this Court in view of the judgment of the Hon'ble High Court of Kerala in the case of W.A.Nos.1659 & 1487 of 2024, dated 11.04.2025.

Accordingly, there shall be stay of all further proceedings, pursuant to the summons dated 30.07.2025.

Registry is directed to print the name of Smt.Shanti Chandra, learned Standing Counsel appearing for the respondents in the cause list.

//TRUE COPY//

**Sd/- K.TATA RAO
DEPUTY REGISTRAR**

SECTION OFFICER

For

To,

- 1. The Secretary, Union of India, Ministry of Finance, Department of Revenue, North Block, New Delhi - 110001.**
- 2. The Commissioner of Central Tax (CGST), Office of the Commissioner of Central Tax, Guntur CGST Commissionerate, Anti-Evasion (HQRS), C.R.Building, M.G. Road, Vijayawada - 520002.**

3. The Superintendent (A.E), Anti-Evasion Wing (Hqrs), CGST, Vijayawada Unit, CR Buildings, Vijayawada - 520002. (1 to 3 by RPAD)
4. One CC to Sri Vadlapatla Sai Mallik, Advocate [OPUC]
5. One CC to Smt Santhi Chandra, Standing Counsel [OPUC]
6. One spare copy

HIGH COURT

RRR, J

&

TCDS, J

DATED: 06/08/2025

ORDER

WP.No.20762 of 2025

INTERIM STAY

