

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

**THURSDAY, THE SEVENTEENTH DAY OF JULY,
TWO THOUSAND AND TWENTY FIVE**

: PRESENT:

**THE HONOURABLE THE CHIEF JUSTICE SRI DHIRAJ SINGH THAKUR
AND**

HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

**WRIT PETITION NO: 24682 of 2023 along with W.P. Nos. 7084 of 2019;
5610, 5645 of 2020; 20270, 23675, 27215, 30234 of 2021; 31342, 33208,
35709 of 2022; 14767, 14775, 14805, 14847, 17755, 17756, 20186, 21031,
21639, 21714, 24883, 27374, 27548, 28351, 30788, 30790, 31527, 31859,
32194, 33500 of 2023; 2240, 3146, 3478, 3482, 4425, 9956, 9957, 11336,
11419, 11537, 11718, 14029, 14040, 14426, 14430, 16226, 18659, 22386,
22459, 24211, 27421, 30139, 30877 of 2024**

WRIT PETITION NO: 24682 of 2023

Between:

**M/s. Sree Vamsi Oil Mill, Plot no. B1, Industrial Estate, Mydukur Road,
Proddatur, Kadapa District - 516360, Andhra Pradesh, Rep. by its Proprietor,
Y.V. Chenna Reddy.**

...Petitioner

AND

- 1. The Deputy Commissioner of Central Tax, CGST, Kadapa Division, III Floor, LKR Towers, beside Rajiv Park, Rajiv Marg, Kadapa, YSR Kadapa District, Andhra Pradesh .**
- 2. The Assistant Commissioner of State Tax, Proddatur-I Circle, 24/586, Rameswaram Road, Vasanthapeta, Proddatur-516164, YSR Kadapa District, Andhra Pradesh.**
- 3. The Union of India, rep. by its Secretary (Finance), Ministry of Finance, North Block, New Delhi - 110001.**



4. The State of Andhra Pradesh, Rep. by the Principal Secretary to the Government, Revenue (ST) Department, A.P. Secretariat Buildings, Velagapudi, Guntur District, Andhra Pradesh.

...Respondents

Petition under Article 226 of the Constitution of India is filed 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 Section 16(2)(c) of the GST Act, 2017, is ultra vires, violative of Article 14 of the Constitution of India and consequently quash the same or in the alternative declare that it should be read down in so far as it imposes obligation on the recipient to ensure payment of tax by supplier to the Government and further obligates the recipient to verify admissibility of ITC availed by the supplier. and consequently set aside the impugned Order in Original No. 02/2023 (Adjn-GST) (DC), dated 28-03-2023 read with Rectification Order, dated 12-07-2023, passed by the First Respondent for the Tax Periods April, 2018 to March, 2020, under the CGST and SGST Acts, 2017, which is also without jurisdiction and violative of the principles of natural justice and not valid and illegal even on other grounds.

IA NO: 1 of 2023:

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to grant stay of all further proceedings, including recovery of tax, interest and penalty, pursuant to the impugned Order in Original No.02/2023 (Adjn-GST) (DC), dated 28-03-2023 read with Rectification Order, dated 12-07-2023, passed by the First Respondent for the Tax Periods April, 2018 to March, 2020, under the CGST and SGST Acts, 2017, pending disposal of WP.No.24682 of 2023, 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 the order of the High Court, dated 26.09.2023, 20.11.2023, 19.03.2024, 01.08.2024, 22.08.2024, 14.11.2024, 09.01.2025 & 01.05.2025 made herein and upon hearing the arguments of Sri G.Narendra Chetty, Advocate for the Petitioner and Ms Santhi Chandra, learned Standing Counsel for the Respondent No.1 and GP for Commercial Taxes for the Respondent Nos.2 & 4 and Deputy Solicitor General for the Respondent No.3.

WP NO: 7084 of 2019

Between:

M/s. Siva Parvathi Oil Mill, 7/1389, Korrapadu Road, Proddatur, Kadapa District, A.P., rep. by its Proprietor P. Maheshwar Reddy.

...Petitioner

AND

1. The Commercial Tax Officer - II, Kadapa, Opp: YSR Guest House, Smith Road, Kadapa, Kadapa District, A.P.
2. The Commercial Tax Officer - I, Proddatur, Vasantha Peta, Proddatur, Kadapa District, A.P.
3. The State of Andhra Pradesh, rep. by the Principal Secretary to the Government, Revenue (CT) Department, A.P. Secretariat Buildings, Velagapudi, Guntur District, A.P.

...Respondents

Petition under Article 226 of the Constitution of India is filed 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 holding that the impugned Assessment Order passed by the First Respondent vide A.O. no. 155535, dated 30- 03-2019, for the Tax Period 2014-15 and 2015-16, is barred by limitation in so far as it relates to the Tax Period 2014-15 (up to February, 2015), and is also contrary to the various judgments of this Hon'ble High Court and other Hon'ble High

Courts, contrary to law, facts and illegal even on merits, by reading down or declaring as invalid S. 13(3)(aa) of the APVAT Act, 2005, as being violative of Article 14 of the Constitution of India, and consequently set aside the same

IA NO: 1 of 2019

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to grant stay of collection of the disputed tax of Rs. 64, 01, 926-00 imposed by the First Respondent vide the impugned Assessment Order vide A.O. no. 155535, dated 30-03-2019, for the Tax Period 2014-15 and 2015-16, pending disposal of the WP No. 7084 of 2019, 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 the order of the High Court, dated 26.06.2023, 14.11.2024, 09.01.2025 & 01.05.2025 made in I.A.No.1 of 2019 made herein and upon hearing the arguments of Sri G.Narendra Chetty, Advocate for the Petitioner and GP for Commercial Taxes for the Respondents.

WRIT PETITION NO: 5610 of 2020

Between:

M/s.Sri Sampath Vinayaka Network Sattelite System, Represented by its Proprietrix, Mrs. Bharathi Chelikani, D.No.-13-75, Main road, Near Piridi Doctor Buliding, Bobbili, Vizianagaram District-535558.

Petitioner

AND

1. The Deputy Assistant Commissioner (ST), Parvathipuram, Vizianagaram - 535001.
2. Sri Venkata Sai Media, Private Limited, D.No 8-2-502/1/A/B, Top Floor, Sowbhagya Adobe, Road No.-7, Banjara Hills, Hyderabad-500034.

3. The State of Andhra Pradesh, Rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Velagapudi, Amaravathi, Guntur District.
4. The Union of India, Ministry of Finance, Rep. by its Secretary, New Delhi

Respondents

Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to grant following reliefs: (i) To issue Writ of Mandamus and/or any other similar/appropriate Writ, declaring that the provisions of clause (c) of Sec. 16 (2) of the Act, particularly the words "the tax charged in respect of such supply has been actually paid to the government", illegal and in-operative in law to the extent it is prejudicial to the interest of the Petitioner and subject matter of present Petition. (ii) Consequently, to declare that the Order No. 02/2018, dt.06-06-2019 (Ex-P1) passed U/s. 73(1) and 73(9) of the APGST Act of 2017, for the tax period from October 2017 to August 2018, passed by the 1st Respondent, illegal and in-operative in law.

IA NO: 1 of 2020

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to grant stay of collection of the disputed tax amount of Rs.7, 31, 186/- and disputed penalty of Rs.73, 119/- for the tax period from October 2017 to August 2018 pursuant to the order of 1st Respondent dated 06-06-2019, pending disposal of the Writ Petition, Pending disposal of WP 5610 of 2020, 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 the order of the High Court order dated 03.03.2020, 14.11.2024, 09.01.2025 & 01.05.2025 made herein and upon hearing the arguments of SRI.A.SARVESWAR ROW Advocate for the

Petitioner, GP for Commercial Tax for Respondent Nos.1 & 3 and Sri.A.Ravindra Babu, Standing Counsel for Central Government for Respondent No.4.

WRIT PETITION NO: 5645 of 2020

Between:

M/s.G.K.Communications, Represented by its Proprietrix, Mrs.V.Vanaja Kumari, YKM Nagar Colony, Main Road, Parvathipuram, Vizianagaram District-535501.

Petitioner

AND

1. The Assistant Commissioner (ST), Parvathipuram, Vizianagaram - 535001.
2. Sri Venkata Sai Media Private Limited, D.No.8-2-502/1/A/B, Top Floor, Sowbhagya Adobe, Road No.7, Banjara Hills, Hyderabad- 500034.
3. The Chief Commissioner (State Tax), Edupugallu, Kankipadu Mandal, Krishna District, A.P.
4. The State of Andhra Pradesh, Rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Velagapudi, Amaravathi, Guntur District.
5. The Union of India, Ministry of Finance, Rep. by its Secretary, New Delhi

Respondents

Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to grant following reliefs:-

- (i) To issue Writ of Mandamus and/or any other similar/appropriate Writ, declaring that the provisions of clause (c) of Sec. 16 (2) of the Act, particularly the words "the tax charged in respect of such supply has been actually paid to the government", illegal and in-

operative in law to the extent it is prejudicial to the interest of the Petitioner and subject matter of present Petition.

- (ii) Consequently, to declare that the Order No. 05/2018, dt.30-05-2019 (Ex-P1) passed U/s. 73(1) and 73(9) of the APGST Act of 2017, for the tax period from October 2017 to August 2018, passed by the 1st Respondent, illegal and in-operative in law.

I.A.No.1 of 2020:

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to grant stay of collection of the disputed tax amount of Rs.5,64,527/- and disputed penalty of Rs.56,543/- for the Tax period from July 2017 to August 2018 pursuant to the order of 1st Respondent dated 30-05-2019, pending disposal of the Writ Petition, Pending disposal of WP.No.5645 of 2020, 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 the order of the High Court order dated 03.03.2020 & 09.01.2025 made herein and upon hearing the arguments of SRI.A.SARVESWAR ROW Advocate for the Petitioner, GP for Commercial Tax for Respondent Nos.1, 3 & 4 and Deputy Solicitor General for Respondent No.5.

W.P.No.20270 of 2021

Between:

M/s.Venkateswara Cable Network, Represented by its Proprietor, Mr. Narsinga Rao Nagai u, D.No:-I4/39/6, Pedhakomati pew, Saluru, Vizianagaram District-535591.

Petitioner

AND

1. The Deputy Assistant Commissioner (ST), Parvathipuram,
Vizianagaram - 575001
2. Sri Venkata Sai Media Private Limited, D.No.-8-2-502/1/A/B, Top Floor,
Sowbhagya Adobe, Road No.7. Banjara Hills, Hyderabad-500034.
3. The State of Andhra Pradesh, Rep. by its Principal Secretary to
Government, Revenue (CT-11) Department, Secretariat, Velagapudi,
Amaravathi, Guntur District.
4. The Union of India, Ministry of Finance, Rep. by its Secretary, New
Delhi.

Respondents

Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased (i) to issue Writ of Mandamus and/ or any other similar/appropriate Writ declaring that the provisions of clause (c) of Sec. 16(2) of the Act, particularly the words the tax charged in respect of such supply has been actually paid to the government, illegal and in-operative in law to the extent it is prejudicial to the interest of the petitioner and subject matter of present petition. (ii) consequently, to declare that the Orders in Orders No. 02/2018 (SGST AND CGST) dt. 06-06-2019 (Ex-P1) and (Ex.P2) passed U/s. 73(1) and 73(9) of the APGST Act of 2017 and CGST Act, 2017, for the tax period from July 2017 to August 2018, passed by the 1st Respondent, as illegal and in operative in law.

IA NO: 1 of 2021

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to grant stay of all further proceedings pursuant to the Orders No. 02/2018 dt.06-06-2019 (Ex-P1) and (Ex. P-2) for the tax period

from July 2017 to August 2018 passed by the 1st Respondent, pending disposal of the Writ Petition No.20270 of 2021, on the file of the High Court.

The petition coming on for hearing and upon perusing the petition and affidavit filed herein and the order of the High Court dated 09.01.2025 & 01.05.2025 made herein and upon hearing the arguments of Sri.A.Sarveswar Row Advocate for the Petitioner Government Pleader for Commercial Tax, for Respondent Nos.1 & 3, Deputy Solicitor General for Respondent No.4.

WRIT PETITION NO: 23675 of 2021

Between:

M/s. Bheemas Agro Tech, rep. by its Managing Partner, Mr. V. Ramesh Kumar, Mr. 20-29-2, Bheemas Complex, Main Road, Adoni - 518301, Kurnool District, Andhra Pradesh

Petitioner

AND

1. Assistant Commissioner, (CT) LTU Kurnool Division, Kurnool Andhra Pradesh
2. State of AP, rep. by Principal Secretary to Government, Revenue (CT-II) Department, Secretariat

Respondents

Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a Writ of Mandamus or any other appropriate writ or order or direction declaring the amendment made to Section 13(1) of the Andhra Pradesh Value Added Tax Act, 2005, in imposing the additional obligation that the seller must have paid the tax charged for the purpose of availing input tax credit as unreasonable, arbitrary beyond the control of the Petitioner, unconstitutional and ultra-vires and violative of Article-14 of the Constitution of India and set-aside the assessment order of the 1 Respondent passed in AAO

No. 151552, dated 19.3.2019 for the tax period April 2014 to June, 2017 and consequential penalty proceedings thereto, in so far as it relates to denial of input tax credit, based on the amended Section 13, and input tax credit under other heads which the Petitioner had no control over them;

IA NO: 2 of 2021

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to grant stay of all further proceedings pursuant to the impugned order dated 19.3.2019 for the period April 2014 to June 2017 and consequential penalty proceedings thereto, pending disposal of the Writ Petition No. 23675 of 2021, on the file of the High Court.

The petition coming on for hearing and upon perusing the petition and affidavit filed herein and order of the High Court dated 20.10.2021, 10.11.2021, 14.11.2024, 09.01.2025 & 01.05.2025 made herein and upon hearing the arguments of Sri.Srinivasa Rao Kudupudi Advocate for the Petitioner and of Mr.Y.N.Vivekananda, learned Government Pleader for Commercial Tax, for Respondents.

WRIT PETITION NO: 27215 of 2021

Between:

Thalanki Venkatesh Gupta, S/o. Late T Rathnaiah aged about 62 years, Proprietor M/s.Divya Electronics and Electricals 15/809, Sreekantam Circle, R F Road Anantapuramu-515 001, A.P.

Petitioner

AND

1. The Superintendent of Central Tax, Anantapur CGST Range-I, Thakai Towers R F Road, Anantapuramu, Anantapur District.
2. The Commissioner Central Tax, Stalin Buildings, Autonagar Vijayawada, Krishna District.

3. Union of India, Rep. by its Principal Secretary, (Department of Revenue), Ministry of Finance, North Block Newdelhi- 110 001

Respondents

Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a Writ of Mandamus or any other appropriate writ or order or direction (A) declaring the action of the 1st Respondent in passing the Proceedings dated 04.08.2021 for the tax period July 2017 to December 2020 under the CGST Act, APGST Act, and IGST Act 2017 as arbitrary, contrary to the provisions of the respective Statutes, without authority of law, without jurisdiction, vitiated by procedural irregularity, violative of principles of natural justice and Articles 14 and 265 of Constitution of India (B)Declare clause (c) of Sub-section (2) of Section 16 of the Central Goods and Service Tax Act 2017 and the Andhra Pradesh Goods and Service Tax Act 2017 as ultra vires to the provisions of the said Acts being violative of Articles 14 and 265 of Constitution of India (C)Declare the action of 1st respondent in invoking Section 50 (3) of the CGST and APGST Acts, 2017 in the absence of any proceedings under Section 42 (1), (3), (4) and (5) as arbitrary, unsustainable and without jurisdiction (D)Declare that Section 122(2)(a) of CGST and APGST Acts, 201, 7 has no application to the present case as the alleged ineligible availment of ITC is within the permissible margin under Rule 36(4) of CGST Rules and(E)Consequently set aside the Proceedings of the 1st respondent, dated 04.08.2021 for the tax period July 2017 to December 2020 under the CGST Act, APGST Act, and IGST Act 2017, as null and void;

IA NO: 1 of 2021

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to suspend the operation of the Proceedings of the 1st respondent, dated 04.08.2021 for the tax periods July 2017 to

December 2020 under the CGST Act, APGST Act, and IGST Acts 2017, as otherwise, the Petitioner would be put to severe loss and hardship., Pending disposal of WP 27215 of 2021, 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 the order of the High Court dated 22.12.2021, 01.08.2024, 22.08.2024, 14.11.2024, 09.01.2025 & 01.05.2025 made herein and upon hearing the arguments of Sri.P.Girish Kumar, Advocate for the Petitioner, Sri.S.V.S.Prasada Rao, Advocate for Respondent Nos.1 & 2 and Deputy Solicitor General for Respondent No.3;

WRIT PETITION NO: 30234 of 2021

Between:

M/s.Jyoti Departmental Stores, Kurnool, Rep. by its Partner, Mr. Neelesh D. Shah, S/o.Dilip Kumar H. Shah, Aged about 46 years.

Petitioner

AND

1. Union of India, Ministry of Law and Justice Through its Secretary, 4th Floor, A-Wing, Shastri Bhawan, New Delhi 110001.
2. Central Board of Indirect Taxes and Customs, Rep. by its Chairman, Ministry of Finance, Government of India, North Block, New Delhi-110001.
3. State of Andhra Pradesh, Rep by its Principal Secretary, Revenue (CT) Department, Velagapudi, Amaravathi, Guntur District, Andhra Pradesh.
4. The Deputy Commissioner (State Tax), Kurnool, Kurnool District, Andhra Pradesh.
5. The Chief Commissioner (ST), Telangana State Government, C.T Complex, Nampally, Hyderabad-500 001.

6. The Chief Commissioner (ST), Maharashtra State Government, 115, New Central Excise Building, M. K. Road, Churchgate, Mumbai-400 020.
7. The Chief Commissioner (ST), Tamil Nadu State Government, Ezhilagam, Chepauk, Chennai- 600005.

Respondents

Petition under Article 226 of the Constitution of India is filed 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 particularly in the nature of Writ of MANDAMUS declaring section 16(2)(c) of the APGST Act 2017, CGST Act 2017 placing onerous conditions on the recipient person to prove or establish an impossible act of payment of tax collected by the supplier beyond the comprehension of the recipient person as illegal, arbitrary, unjust, improper, invalid and ultravires Articles 14, 19(1)(g) and 265 of the Constitution of India designed to benefit the erring supplies to retain the tax collected from the recipients as agents of the State to their undue enrichment, in the teeth of the order of the Hon'ble Supreme Court in SLP No. 36750/2017 dated 10-01-2018.

Prayer amended as per orders passed in I.A.No.1 of 2022 in W.P.No.30234 of 2021, dt.21.02.2022.

IA NO: 1 of 2021

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay all further proceedings pursuant to the impugned order of the 4th respondent dated 01-11-2021 in A.O.No. ZH3711210D69283 in DRC-07 including interest and penalty, pending disposal of the Writ Petition No.30234 of 2021, 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 the order of the High Court, dated 28.02.2022, 09.01.2025 & 01.05.2025 made herein and upon hearing the arguments of Dr.M.V.K.Murthy, learned Senior Counsel appearing for SRI.BATTU SRINIVASA RAO Advocate for the Petitioner, Deputy Solicitor General for Respondent Nos.1 & 2 and learned Government Pleader for Commercial Tax for Respondent Nos.3 to 6.

WP NO: 31342 OF 2022:

Between:

M/s.B.G.Shirke Constructions, Technology Private Limited Through its Authorized Representative Mr. Sandip B. Gund S/o. Bhanudas Gund, Aged 37 years, Having office at Plot no. 22, D. No. 73-22-01/A, A.V.A Road Dalta Balaramkrishnam, Raju Nagar, East Godavari District, Andhra Pradesh - 533 103.

Petitioner

AND

1. Union of India, Through the Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi-110 001
2. State of Andhra Pradesh, Through The Principal Secretary, To Government, Revenue (CT-II) Department, Secretariat, Velagapudi, Amaravati, District -Guntur
3. Central Board of Indirect, Taxes and Customs, Ministry of Finance, North Block, New Delhi -110 001.
4. Assistant Commissioner (ST), D No - 22, 1st Floor, Katta Suryanarayana Complex, Rajgopal Center, Ramachandrapuram, Andhra Pradesh,
5. Joint Commissioner (ST) and Appellate Authority (ST), D No - 40-5-19/9B, Back of N.V.K.R Towers, Mogulrajpuram, Vijayawada , 520010

Respondents

Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a Writ of certiorari or any other appropriate Writ/ order/ direction under Article 226 or Article 227 of the Constitution of India calling for the records pertaining to the Petitioner case and after going into the validity and legality thereof to quash and set aside impugned order dated 28.06.2022 (Exhibit 'A').

b) for costs of this Petition.

IA NO: 1 OF 2022

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to suspend the impugned Order in Order No. ZH3706220D60283 dated 28.06.2022 passed by Respondent No.5 forthwith a direction not to recover the demand confirmed vide impugned order dated 28.06.2022, pending disposal of WP 31342 of 2022, on the file of the High Court.

IA NO: 2 OF 2022

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to call for the records pertaining to the Petitioner's case and after going into the validity and legality of the provisions thereof, admit the present petition without any requirement of pre-deposit, in as much as the entire proceeding is without jurisdiction, pending disposal of WP 31342 of 2022, 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 the order of the High Court order dated 26.09.2022, 14.11.2024, 09.01.2025 & 01.05.2025 made herein and upon

hearing the arguments of SRI.SAI SUNDEEP MANCHIKALAPUDI Advocate for the Petitioner and learned Government Pleader for Commercial Tax for the respondents;

WRIT PETITION NO: 33208 of 2022

Between:

Sri Enuguri Venkata Lakshmi Prasad, S/o. Late E. Rangaiah Setty, Aged about 50 years, Proprietor of M/s. SLV STORES, D. No. 19-131, Ground Floor, Rani Nagar, Old Town, Anantapur-515001

Petitioner

AND

1. Union of India, Ministry of Law and Justice Through its Secretary, 4th Floor, A-Wing, Shastri Bhawan, New Delhi 110001.
2. State of Andhra Pradesh, Rep by its Principal Secretary, Revenue (CT) Department, Velagapudi, Amaravathi, Guntur District, Andhra Pradesh.
3. The Assistant Commissioner (ST)(FAC), Circle No. I, Ananthapuramu, Ananthapur District, Andhra Pradesh.

Respondents

Petition under Article 226 of the Constitution of India is filed 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 particularly in the nature of Writ of MANDAMUS declaring section 16(2)(c) which denies the input tax credit legitimately to the Petitioner like persons for non payment of tax by the sellers and for mismatch of the GSTR -2A and 3B returns and the imposition of penalty and interest thereon as ultravires GST Act and the Constitution as it forces the purchasing dealers to verify and do the job of the department officials and leading to double taxation and also to declare the impugned proceedings of the 3rd respondent dated 28-06-2022 in AAO No.

ZH3706220D59806 in Ref. No. 37ACLPL6243K1Z6 denying the benefit of input tax credit which the Petitioner is eligible legitimately in respect of tax suffered purchases due to the non uploading of invoices as also mismatch of the invoices at the hands of the supplying persons as also consequent levy of penalty and interest under APGST and CGST Acts 2017 as illegal, arbitrary, unfair, unjust and violative of Articles 14, 19(1)(g) and 265 of the Constitution of India and consequently direct the authorities to take effective and correct action in the interest of revenue.

IA NO: 1 of 2022

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay all further proceedings pursuant to the impugned proceedings of the 3rd respondent dated 28-06-2022 in AAO No. ZH3706220D59806 in Ref. No. 37ACLPL6243K1Z6 including interest and penalty, pending disposal of the Writ Petition No. 33208 of 2022, 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 the order of the High Court, dated 31.10.2023, 19.03.2024, 01.08.2024, 22.08.2024, 14.11.2024, 09.01.2025 & 01.05.2025 made herein and upon hearing the arguments of SRI.M.V.J.K.KUMAR Advocate for the Petitioner, Deputy Solicitor General of India for Respondent No.1 and Government Pleader for Commercial Taxes for Respondent Nos.2 & 3.

WRIT PETITION NO: 35709 of 2022

Between:

R.K.Jewellers, Represented by the proprietor:- Sri Meesala Rama Krishna
D.No:- 77-91-7, Radha Nagar, Payakapuram, Vijayawada (Urban), Krishna
District, Andhra Pradesh, PIN- 520015.

...Petitioner

AND

1. Assistant Commissioner of State Tax Indrakeeladri Circle - I Division, Vijayawada.
2. Joint Commissioner of State Tax, No--1 Division, Vijayawada
3. The Chief Commissioner of State Tax, 5-59, R.K. Spring Valley Apartments, Block - B, Edupugallu, Kankipadu Mandal, Krishna District, Andhra Pradesh, PIN:- 521 151

...Respondents

Petition under Article 226 of the Constitution of India is filed 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 in the nature of Writ of Mandamus, setting aside the common assessment orders passed by the Respondent No.1 vide AO No:- ZH370620D33657 (Ref No:- SA6/03/2022) dated 30-06-2022 and to declare that Section 16(2)(c) and Section 16(2)(d) are unconstitutional.

IA NO: 1 of 2022:

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay the collection of the demands raised in the said common assessment orders of the Respondent No.1 vide AO No:- ZH370620D33657 (Ref No:- SA6/03/2022) dated 30.06.2022, pending disposal of WP.No.35709 of 2022, 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 the order of the High Court, dated 03.10.2023, 19.03.2024, 01.08.2024, 22.08.2024, 14.11.2024, 09.01.2025 & 01.05.2025 made herein and upon hearing the arguments of Sri J.N.Venkata

Suresh Kumar, Advocate for the Petitioner and GP for Commercial Tax for the Respondents.

WRIT PETITION NO: 14767 of 2023

Between:

M/s.Vijay Traders, Sy. No. 541-A, Plot No. 34, Mydukur Road, Industrial Estate, Proddatur, YSR Kadapa District, Andhra Pradesh 516360, Rep. by its Proprietor Mr.Chintakunta Subba Reddy.

Petitioner

AND

1. The Superintendent of Central Tax, Proddatur-I CGST Range, D. No. 3/916, Old DSP Office Building, YMR Colony, Proddatur 516360, YSR Kadapa District, Andhra Pradesh.
2. The Additional Assistant Director, Directorate General of GST Intelligence, Visakhapatnam Zonal Unit, Door No. 28-14-17, Suryabagh, Beside Melody Theatre, Visakhapatnam 530020, Visakhapatnam District, Andhra Pradesh.
3. The State of Andhra Pradesh, Rep. by the Principal Secretary to the Government, Revenue (ST) Department, A.P. Secretariat Buildings, Velagapudi, Guntur District, Andhra Pradesh.
4. The Union of India, rep. by its Secretary (Finance), Ministry of Finance, North Block, New Delhi 110001.

Respondents

Petition under Article 226 of the Constitution of India is filed 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 Section 16(2)(c) of the GST Act, 2017, is ultra vires, violative of Article 14 of the Constitution of India and consequently quash the same or in the alternative declare that it should be read down in so far as it imposes obligation on the recipient to ensure

payment of tax by supplier to the Government and further obligates the recipient to verify admissibility of ITC availed by the supplier; and consequently set aside the impugned Order-in-Original No. YL0402-04-2023-24, dated 19-05-2023, passed by the First Respondent for the Tax Periods April, 2018 to March, 2021, under the CGST and SGST Acts, 2017, which is also illegal as it was passed without considering the detailed objections, case laws and evidence submitted by the Petitioner is violative of the principles of natural justice, arbitrary, capricious, unfair, unjust, baseless and based on mere assumptions, presumptions and conjectures, unreasoned and illegal and consequently set aside the same.

Prayer amended/substituted as per Court Order dated 09.10.2023 Vide IA No.2 of 2023 in WP.No.14767 of 2023.

IA NO: 1 of 2023

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to grant stay of all further proceedings, including collection of the disputed tax, penalty and interest, imposed by the First Respondent vide the impugned Order-in-Original No. YL0402-04-2023-24, dated 19-05-2023, for the Tax Periods April, 2018 to March, 2021, under the CGST and SGST Acts, 2017, pending disposal of WP 14767 of 2023, 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 the order of the High Court, dated 16.10.2023, 11.12.2023, 02.01.2024, 19.03.2024, 01.08.2024, 22.08.2024, 14.11.2024, 09.01.2025 & 01.05.2025 made herein and upon hearing the arguments of SRI.G.NARENDRA CHETTY Advocate for the Petitioner, Sri Pasala Ponna Rao, learned Central Government Counsel for respondent Nos.1 & 4 and GP for Commercial Tax for Respondent Nos.2 & 3.

WRIT PETITION NO: 14775 of 2023**Between:**

M/s.Prathima Oil Mill, Sy. No. 80, Prakash Nagar, Kothapalli Post, Proddatur, YSR Kadapa District, Andhra Pradesh -516360, rep. by its Proprietrix Smt. A. Prathima.

...Petitioner

AND

1. The Superintendent of Central Tax, Proddatur-I CGST Range, D. No. 3/916, Old DSP Office Building, YMR Colony, Proddatur -516360, YSR Kadapa District, Andhra Pradesh.
2. The Additional Assistant Director, Directorate General of GST Intelligence, Visakhapatnam Zonal Unit, Door No. 28-14-17, Suryabagh, Beside Melody Theatre, Visakhapatnam - 530020, Visakhapatnam District, Andhra Pradesh.
3. The Assistant Commissioner (ST), Kadapa Circle, Proddatur-I, 24/586, Rameswaram Road, Vasanthapeta, Proddatur, YSR Kadapa District, Andhra Pradesh-516164.
4. The State of Andhra Pradesh, Rep. by the Principal Secretary to the Government, Revenue (ST) Department, A.P. Secretariat Buildings, Velagapudi, Guntur District, Andhra Pradesh.
5. The Union of India, rep. by its Secretary (Finance), Ministry of Finance, North Block, New Delhi -110001.

...Respondents

Petition under Article 226 of the Constitution of India is filed 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 Section 16(2)(c) of the GST Act, 2017 is ultra vires, violative of Article 14 of the Constitution of India and consequently quash the same or in the alternative declare that it should be read down in so far as it imposes obligation on the recipient to ensure

payment of tax by supplier to the Government and further obligates the recipient to verify admissibility of ITC availed by the supplier and consequently set aside the impugned Order-in-Original No. YL0402-05-2023-24, dated 19-05-2023, passed by the First Respondent for the Tax Periods April, 2018 to March, 2019 under the CGST and SGST Acts, 2017, which is also illegal as it was passed without considering the detailed objections, case laws and evidence submitted by the Petitioner is violative of the principles of natural justice, arbitrary, capricious, unfair, unjust, baseless and based on mere assumptions, presumptions and conjectures, unreasoned and illegal and consequently set aside the same

(Prayer amended/substituted as per Court Order dated 09.10.2023 Vide IA No.2 of 2023 in WP No.14775 of 2023.)

IA NO: 1 of 2023

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 collection of the disputed tax, penalty and interest, imposed by the First respondent vide the impugned Order-in-Original No.YL0402-05-2023-24, dated 19-05-2023, for the Tax Periods April, 2018 to March 2019, under the CGST and SGST Acts, 2017, Pending disposal of WP 14775 of 2023, 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 the order of the High Court, dated 19.10.2023, 20.11.2022, 19.03.2024, 01.08.2024, 22.08.2024, 14.11.2024, 09.01.2025 & 01.05.2025 made herein upon hearing the arguments of SRI G NARENDRA CHETTY Advocate for the Petitioner and of SRI SURESH KUMAR ROUTHU (SR SC FOR CBIC), for the Respondent Nos.1 & 2, and of GP FOR COMMERCIAL TAXES for the Respondent Nos.3 & 4, and of DEPUTY SOLICITOR GENERAL of INDIA, for the Respondent No.5.

WRIT PETITION NO: 14805 of 2023**Between:**

M/s Sri Padmavathi Venkateswara Trading Company, Door no. 5/328, Madhur Road, Prakash Nagar, Proddatur-516360, YSR Kadapa District, Andhra Pradesh, Rep. by its Proprietor, Mr. K. Surendra Reddy

...Petitioner**AND**

1. The Superintendent of Central Tax, Proddatur-I CGST Range, D. No. 3/916, Old DSP Office Build' YMR Colony, Proddatur 516360, YSR KADAPA District, Andhra Pradesh.
2. The Additional Assistant Director, Directorate General of GST Intelligence, Visakhapatnam Zonal Unit, Door No. 28- -17, Suryabagh, Beside Melody Theatre, Visakhapatnam 530020, Visakhapatnam District, Andhra Pradesh
3. The Assistant Commissioner (ST), Kadapa Circle, Proddatur-I, 24/586, Rameswaram Road, Vasanthapeta, Proddatur, YSR Kadapa District, Andhra Pradesh-516164.
4. The State of Andhra Pradesh, Rep. by the Principal Secretary to the Government, Revenue (ST) Department, A.P. Secretariat Buildings, Velagapudi, Guntur District, Andhra Pradesh.
5. The Union of India, rep. by its Secretary (Finance), Ministry of Finance, North Block, New Delhi 110001.

...Respondents

Petition under Article 226 of the Constitution of India is filed 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 Section 16 (2)(c) of the GST Act, 2017 is ultra vires, violative of Article 14 of the Constitution of India and consequently quash the same or in the alternative declare that it should be

read down in so far as it imposes obligation on the recipient to ensure payment of tax by supplier to the Government and further obligates the recipient to verify admissibility of ITC availed by the supplier and consequently set aside the impugned Order-in-Original No. YL0402-03-2023-24, dated 19-05-2023, passed by the First Respondent for the Tax Periods April, 2018 to March, 2021 under the CGST and SGST Acts, 2017, which is also illegal as it was passed without considering the detailed objections, case laws and evidence submitted by the Petitioner is violative of the principles of natural justice, arbitrary, capricious, unfair, unjust, baseless and based on mere assumptions, presumptions and conjectures, unreasoned and illegal and consequently set aside the same.

(Prayer amended/substituted as per Court Order dated 09.10.2023 Vide IA No.2 of 2023 in WP No.14805 of 2023.)

IA NO: 1 of 2023

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 collection of the disputed tax, penalty and interest, imposed by the First Respondent vide the impugned Order-in-Original No. YL0402- 03-2023-24, dated 19-05-2023, for the Tax Periods April, 2016 to March, 2021, under the CGST and SGST Acts, 2017, pending disposal of WP 14805 of 2023, 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 the order of the High Court, dated 19.10.2023, 20.11.2022, 19.03.2024, 01.08.2024, 22.08.2024, 14.11.2024, 09.01.2025 & 01.05.2025 made herein and upon hearing the arguments of SRI G NARENDRA CHETTY, Advocate for the Petitioner, and of SRI SURESH KUMAR ROUTHU (SR SC FOR CBIC), for the Respondent Nos.1 &

2, and of GP FOR COMMERCIAL TAXES, for the Respondent Nos.3 & 4, and of DEPUTY SOLICITOR GENERAL of INDIA, for the Respondent No.5.

WRIT PETITION NO: 14847 of 2023

Between:

M/s.Sree Vamsi Oil Mill, D.No.5/350, Sarvireddypalle Village, Kothapalle Panchayat, Madur Road, Proddatur, YSR Kadapa District, Andhra Pradesh, Rep. by its Proprietor Mr. Y.V. Chenna Reddy

Petitioner

AND

1. The Superintendent of Central Tax, Proddatur-I CGST Range, D. No. 3/916, Old DSP Office Building, YMR Colony, Proddatur 516360, YSR Kadapa District, Andhra Pradesh.
2. The Assistant Commissioner (ST), Kadapa Circle, Proddatur-I, 24/586, Rameswaram Road, Vasanthapeta, Proddatur, YSR Kadapa District, Andhra Pradesh-516164.
3. The State of Andhra Pradesh, Rep. by the Principal Secretary to the Government, Revenue (ST) Department, A.P. Secretariat Buildings, Velagapudi, Guntur District, Andhra Pradesh.
4. The Union of India, rep. by its Secretary (Finance), Ministry of Finance, North Block, New Delhi 110001.

Respondents

Petition under Article 226 of the Constitution of India is filed 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 Section 16(2)(c) of the GST Act, 2017, is ultra vires, violative of Article 14 of the Constitution of India and consequently quash the same or in the alternative declare that it should be read down in so far as it imposes obligation on the recipient to ensure payment of tax by supplier to the Government and further obligates the

recipient to verify admissibility of ITC availed by the supplier; and consequently set aside the impugned Order-in-Original No. YL0402-03-2022-23, dated 31-03-2023, passed by the First Respondent for the Tax Periods November, 2017 to January, 2018, under the CGST and SGST Acts, 2017, which is also illegal as it was passed without considering the detailed objections, case laws and evidence submitted by the Petitioner and on grounds not mentioned in the show cause notice is violative of the principles of natural justice, arbitrary, capricious, unfair, unjust, baseless and based on mere assumptions, presumptions and conjectures, unreasoned, and illegal and consequently set aside the same.

Prayer amended/substituted as per Court Order dated 09.10.2023 Vide IA No.2 of 2023 in WP.No.14847 of 2023.

IA NO: 1 of 2023

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to grant stay of all further proceedings, including collection of the disputed tax, penalty and interest, imposed by the First Respondent vide the impugned Order-in-Original No. YL0402-03-2022-23, dated 31-03-2023, for the Tax Periods November, 2017 to January, 2018, under the CGST and SGST Acts, 2017, and pass, Pending disposal of WP 14847 of 2023, 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 the Order of the High Court, dated 16.10.2023, 11.12.2023, 02.01.2024, 19.03.2024, 01.08.2024, 22.08.2024, 14.11.2024, 09.01.2025 & 01.05.2025 made herein and upon hearing the arguments of SRI.G.NARENDRA CHETTY Advocate for the Petitioner, learned Central Government Counsel, appears for respondent Nos.1 & 4 and Government Pleader for Commercial Tax, for Respondent Nos.2 & 3.

WRIT PETITION NO: 17755 of 2023**Between:**

M/s.Bharati Airtel Limited, Next to Karur Vyshya Bank, 30-15-150/1 Wards No. 27, Dabagardens, Visakhapatnam, Andhra Pradesh 530027, Represented by its Authorized Signatory, Mr. Rajeev Praveen.

...Petitioner

AND

1. Union of India, Represented by the Secretary, Ministry of Finance Department of Revenue, Government of India North Block, New Delhi-110001
2. State of Andhra Pradesh, Represented by its Principal Secretary, Revenue CTII Department, Secretariat Velagapudi, Amaravati
3. Goods and Services Tax Council, Through its Chairman GST Council Secretariat 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-1 10 001
4. Central Board of Indirect Taxes and Customs, Through its Chairman, North Block, New Delhi- 110 001
5. Chief Commissioner of State Tax, D.No.5-59, R. K. Spring Valley Apartments, Bandar Road, Eedupugallu Village, Kankipadu Mandal, Vijayawada, Krishna District, Pin-521151
6. Assistant Commissioner, (ST) Suryabagh Circle, State Taxes Complex, Opp. Star Pinacle Hospital, Chinagadhali, Visakhapatnam-530040.
7. The Additional Commissioner (ST) Appellate Authority (ST) Vijayawada.

...Respondents

Petition under Article 226 of the Constitution of India is filed 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 particularly in the nature of Writ of Certiorari or Prohibition a.declaring Section 16(2)(c) of the Central Goods and Services Tax Act, 2017 as discriminatory and violative of Article 14, Article 19 and Article 300A of the Constitution of India and thus

unconstitutional. b.declaring Section 16(2)(c) of the Andhra Pradesh Goods and Services Tax Act, 2017 as discriminatory and violative of Article 14, Article 19 and Article 300A of the Constitution of India and thus unconstitutional. c.declaring /reading down Section 16(2)(c) of the Central Goods and Services Tax Act, 2017 being ultra vires Section 16(1) and objective of the Central Goods and Services Tax Act, 2017. d.declaring /reading down Section 16(2)(c) of the Andhra Pradesh Goods and Services Tax Act, 2017 being ultra vires Section 16(1) and objective of the Central Goods and Services Tax Act, 2017. e.declaring the Impugned Order vide CTD Order No. DIN3711042343522 dated 11-04-2023 passed by the Respondent No. 7as illegal, arbitrary, pre-meditated and set-aside the same.

I.A.No.2 of 2023

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay the operation of the order passed by Respondent No.7 vide CTD Order No.DIN 3711042343522, dated 11.04.2023 and direct Respondents to not take any coercive action, pending disposal of W.P.No.17755 of 2023, 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 the orders of the High Court dated 26.07.2023, 24.08.2023, 03.10.2023, 21.11.2023, 23.01.2024, 19.03.2024, 01.08.2024, 22.08.2024, 14.11.2024, 09.01.2025 & 01.05.2025 made in I.A.No.2 of 2023 and upon hearing the arguments of Sri.P.Badrinath, Advocate for the Petitioner, Sri Jupudi V K Yagna Dutt, Deputy Solicitor General for the respondent No.1 and of Advocate General for the respondent Nos.2 to 7.

W.P.No.17756 of 2023:**Between:**

M/s.Bharati Airtel Limited, Next to Karur Vyshya Bank, 30-15-150/1 Wards No. 27, Dabagardens, Visakhapatnam, Andhra Pradesh 530027, Represented by its Authorized Signatory, Mr. Rajeev Praveen.

...Petitioner

AND

1. Union of India, Represented by the Secretary, Ministry of Finance Department of Revenue, Government of India North Block, New Delhi-110001
2. State of Andhra Pradesh, Represented by its Principal Secretary, Revenue CTII Department, Secretariat Velagapudi, Amaravati
3. Goods and Services Tax Council, Through its Chairman GST Council Secretariat 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-1 10 001
4. Central Board of Indirect Taxes and Customs, Through its Chairman, North Block, New Delhi- 110 001
5. Chief Commissioner of State Tax, D.No.5-59, R. K. Spring Valley Apartments, Bandar Road, Eedupugallu Village, Kanki padu Mandal, Vijayawada, Krishna District, Pin-521151
6. Assistant Commissioner, (ST) Suryabagh Circle, State Taxes Complex, Opp. Star Pinnacle Hospital, Chinagadhali, Visakhapatnam- 530040.
7. The Additional Commissioner (ST) Appellate Authority (ST) Vijayawada.

...Respondents

Petition under Article 226 of the Constitution of India is filed 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 particularly in the

nature of 'Writ of Certiorari or Prohibition' declaring Section 16(2)(c) of the Central Goods and Services Tax Act, 2017 as discriminatory and violative of Article 14, Article 19 and Article 300A of the Constitution of India and thus unconstitutional declaring Section 16(2)(c) of the Andhra Pradesh Goods and Services Tax Act, 2017 as discriminatory and violative of Article 14, Article 19 and Article 300A of the Constitution of India and thus unconstitutional declaring /reading down Section 16(2)(c) of the Central Goods and Services Tax Act, 2017 being ultra vires Section 16(1) and objective of the Central Goods and Services Tax Act, 2017 declaring /reading down Section 16(2)(c) of the Andhra Pradesh Goods and Services Tax Act, 2017 being ultra vires Section 16(1) and objective of the Central Goods and Services Tax Act, 2017 declaring the Impugned Order vide CTD Order No. DIN 3711042343522 dated 11-04-2023 passed by the Respondent No. 7 as illegal, arbitrary, premeditated and set-aside the same.

I.A.No.2 of 2023

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay the operation of the order passed by Respondent NO.7 vide CTD Order No.DIN 3711042343522, dated 11.04.2023 and direct Respondents to not take any coercive action, pending disposal of W.P.No.17756 of 2023, 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 the earlier order of the High Court dated.26.07.2023, 24.08.2023, 03.10.2023, 21.11.2023, 23.01.2024, 19.03.2024, 01.08.2024, 22.08.2024, 14.11.2024, 09.01.2025 & 01.05.2025 made in I.A.No.2 of 2023 and upon hearing the arguments of SRI P BADRINATH Advocate for the Petitioner, and of SRI JUPUDI V K YAGNA DUTT (DEPUTY SOLICITOR GENERAL of INDIA), for the Respondent No.1, ADVOCATE GENERAL, for the Respondent Nos.2 to 7.

WP NO: 20186 of 2023**Between:**

M/s Arhaan Ferrous & Non Ferrous Solutions Pvt Ltd, No.3, High Road,
Santhapeta, Chittoor - 517001 Rep. by its Director Mr. Shaik Rizwan.

...Petitioner

AND

1. The Assistant Director-3 & Adjudicating Authority, Directorate of Revenue Intelligence, D.No. 59-3-8/2, Musunuri Narayana Street, Mogalrajapuram, Vijayawada, Krishna District, Andhra Pradesh
2. The Assistant Commissioner (Central Tax), Chittoor-1 Range, Tirupathi Division.
3. The Principal Commissioner of State Tax, Government of Andhra Pradesh, Kunchanapalli, Andhra Pradesh 522501.
4. State of Andhra Pradesh, Rep. by its Principal Secretary (Revenue)(GST) Department, Secretariat Building, Velagapudi, Amaravathi, Guntur District.
5. The Union of India, represented by its Secretary, Ministry of Finance, Central Secretariat, New Delhi.

...Respondents

I.A.No.2 of 2023

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 extend the time granted for payment of the 10% of the disputed tax vide order dated 10-8-2023 in I.A.No.1 of 2023 in W.P.No.20186 of 2023 by four more weeks from 6-9-2023, pending disposal of W.P.No.20186 of 2023, 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 the earlier Order of the High Court dated. 10.08.2023, 13.09.2023, 20.11.2023, 19.03.2024, 01.08.2024, 22.08.2024,

14.11.2024 & 01.05.2025 made herein and upon hearing the arguments of SRI.V.SIDDHARTH REDDY Advocate for the Petitioner and of GP for Commercial Tax, for the Respondent Nos.1 to 4, the Deputy Solicitor General of India for Respondent No.5;

WRIT PETITION NO: 21031 of 2023

Between:

M/s. Sri Venkata Ramana Traders, Proprietor, Smt Venkata Laxmi Gaganapalli, Door No 8-17-34/A/3, Komarolu Road, Giddalur, Prakasam Dist, Andhra Pradesh - 523357. Represented by Proprietor, Smt Venkata Laxmi Gaganapalli.

Petitioner

AND

1. Union of India, Represented by It Secretary, Department of Revenue
North Block, New Delhi - 110001
2. Central Board of Indirect Taxes and Customs, Represented by
Chairman, North Block, New Delhi - 110001
3. Deputy Commissioner of Central Tax, Central GST Sub-
Commissionerate, Nellore, GST Bhavan, D.No 24-7-205/2, Plot No 121,
12th Road, Magunta Layout, Nellore-524003, Andhra Pradesh.
4. Deputy Director, Directorate General of GST Intelligence
Visakhapatnam Zonal Unit, Door No 28-14-17, Suryabagh,
Visakhapatnam-530020. Andhra Pradesh.
5. Senior Intelligence Officer, Directorate General of GST Intelligence
Visakhapatnam Zonal Unit, Door No 28-14-17, Suryabagh,
Visakhapatnam-530020. Andhra Pradesh.
6. Assistant Commisioner of Central tax, GST Bhavan, Kurnool Division,
Near Childrens' Park, NR Peta, Kurnool- 518 001, Andhra Pradesh.
7. M/s Panyam Cements and Mineral Industries Limited, 30/726,
Bommalasatram, Nandyal, Kurnool Dist, Andhrapradesh 518502,
Represented by S. Sreedhar Reddy, Managing Director.

8. BDO Restructuring Advisory LLP, Interim Resolution Professional BDO India LLP, Level 9, The Ruby NW Wing, Senapati Bapat Marg, Dadar (W) Mumbai 400028. Represented by Bhrugesh Rameshchandra Amin.

Respondents

Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a Writ, order or direction particularly one in the nature of WRIT of MANDAMUS declaring section 16 (2) (c) of the Central Goods and Services Tax Act, 2017 and AP GST Act, 2017 alongside the impugned proceedings 27.04.2023 in OIO No. NLR-DC-01-2023-24-GST passed by the 3rd respondent as illegal, arbitrary, unjust, improper and violative of Articles 14, 19(1)(g), 21A, 265 and 300A of the Constitution of India.

Main prayer amended/substituted as per Court order, dt.22.09.2023, vide IA.No.2 of 2023 in W.P.No.21031 of 2023.

IA NO: 1 of 2023

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to suspend the proceedings of the 3rd Respondent dated 27.04.2023 in ORDER IN ORIGINAL No NLR-DC-01-2023-24-GST on the petitioner, pending disposal of the Writ Petition No.21031 of 2023, 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 the order of the High Court, dated 31.10.2023, 20.11.2023, 19.03.2024, 01.08.2024, 22.08.2024, 14.11.2024, 09.01.2025 & 01.05.2025 made herein and upon hearing the arguments of SRI.M.V.J.K.KUMAR Advocate for the Petitioner, Deputy Solicitor General of India for Respondent No.1 and Mr.Suresh Kumar Routhu, Standing Counsel, for respondent Nos.2 to 6.

WP NO: 21639 of 2023**Between:**

M/s. Delta Steel Structures Private Limited, Sy. No. 82 to 99, Tadigotla, Krisnapuram, Kadapa 516003, YSR Kadapa District, Andhra Pradesh, Rep. by its Managing Director, Mr. N. Rajasekhara Reddy.

...Petitioner/Petitioner**AND**

1. The Superintendent of Central Tax, Kadapa CGST Range, D. No. 1/2553-1, IV Floor, LKR Towers, Rajiv Marg Road, APHB Colony, Kadapa, YSR Kadapa District, Andhra Pradesh.
2. The Union of India, rep. by its Secretary (Finance), Ministry of Finance, North Block, New Delhi 110001.

...Respondents/Respondents

Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a writ, order or direction in the nature of MANDAMUS declaring that Section 16(2)(c) of the GST Act, 2017, is ultra vires, violative of Article 14 of the Constitution of India and consequently quash the same or in the alternative declare that it should be read down in so far as it imposes obligation on the recipient to ensure payment of tax by supplier to the Government and further obligates the recipient to verify admissibility of ITC availed by the supplier and consequently set aside the impugned Order in Original No. YL0401-24- 2023-204, dated 31-07-2023, passed by the First Respondent for the Tax Periods April, 2018 to March, 2019, under the CGST and IGST Acts, 2017, which is not valid and illegal even on other grounds.

I.A.No.1 of 2023

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 recovery of tax, interest and penalty, pursuant to the impugned Order in Original No. YL0401- 24-2023-204, dated 31-07-2023, passed by the First Respondent for the Tax Periods April, 2018 to March, 2019, under the CGST and IGST Acts, 2017, Pending disposal of WP No. 21639 of 2023, 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 the order of the High Court, dated 24.08.2023, 24.08.2023, 20.11.2023, 19.03.2024, 01.08.2024, 22.08.2024, 14.11.2024, 09.01.2025 & 01.05.2025 made herein and upon hearing the arguments of Sri.G.Narendra Chetty, Advocate for the Petitioner, SMT CHARLA SANTI for Respondent No.1 and the Deputy Solicitor General for the Respondent No.2.

WRIT PETITION NO: 21714 of 2023

Between:

M/s. Vijaya Ganesh Agencies, D.No. 5-21-21, S. Annavaram Road, Tuni - 533 401, Rep. by its Authorized Representative, Sri. Ch. Srinivas, S/o. Late. Laxmi Satyanarayana Chakka, Aged about 41 Years.

...Petitioner

AND

1. The Assistant Commissioner (ST), Sudha Colony, Peddapuram Kakinada Division, Kakinada District, Andhra Pradesh.
2. The Additional Commissioner (ST), Appellate Authority, Vijayawada, NTR District, Andhra Pradesh.
3. State of Andhra Pradesh, Rep by its Principal Secretary, Revenue (CT) Department, Velagapudi, Amaravathi, Guntur District, Andhra Pradesh.
4. Union of India, Ministry of Finance Through its Secretary, 4th Floor, A-Wing, Shastri Bhawan, New Delhi 110001.

5. M/s. Andhra Cements Ltd., Regd. Office . Sri Durga Cements Works,
Sri Durgapuram, Dachepalli, Guntur District, Andhra Pradesh - 522414.

...Respondents

Petition under Article 226 of the Constitution of India is filed 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 particularly in the nature of writ of MANDAMUS declaring the vires of section 16 (2) (c) of the APGST Act / CGST Act which prescribes the levy of tax on the Petitioner/purchaser for the fault of the seller in not paying the taxes towards the Government and asking the Petitioner/purchaser to pay the tax once again to the department and added to that levy of 100 times penalty and interest as unconstitutional, violative of Articles 14, 19 (1) (g), 21, 265 and 300-A of the Constitution of India and attracts the doctrine of the double jeopardy and against to the taxing principles and violative of the Principles of Natural Justice and the scheme of the Act and consequently to declare the same as ultravires and to set aside the impugned order dated 31-10-2022

**(Main Prayer amended/substituted as per Court Order dated 16.10.2023
Vide I.A.No.2 of 2023 in W.P.No.21714 of 2023)**

IA NO: 1 of 2023

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 interim stay of Rs. 9, 99, 999/- (Rs.11, 40, 455 - Rs. 1, 40, 456/-), Pending disposal of WP 21714 of 2023, 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 the order of the High Court, dated 15.11.2023, 19.03.2024, 01.08.2024, 22.08.2024, 14.11.2024, 09.01.2025 & 01.05.2025 made herein and upon hearing the arguments of SRI M V J K KUMAR Advocate for the Petitioner, and of GP FOR COMMERCIAL TAX, for

the Respondent Nos.1 to 3, and of DEPUTY SOLICITOR GENERAL of INDIA, for the Respondent No.4.

WRIT PETITION NO: 24883 of 2023

Between:

M/s. Sri Lakshmi Bhavani Traders, D. No. 5/263-A, Dwaraka Nagar, Proddatur-516360, YSR Kadapa District, Andhra Pradesh, Rep. by its Proprietor, S. Chinna Narayana Reddy.

Petitioner

AND

1. The Deputy Commissioner of Central Tax, CGST, Kadapa Division, III Floor, LKR Towers, beside Rajiv Park. Rajiv Marg, Kadapa, YSR Kadapa District, Andhra Pradesh.
2. The Assistant Commissioner of State Tax, Proddatur-I Circle, 24/586, Rameswaram Road, Vasanthapeta, Proddatur-516164, YSR Kadapa District, Andhra Pradesh.
3. The Union of India, rep. by its Secretary (Finance), Ministry of Finance, North Block, New Delhi - 110001.
4. The State of Andhra Pradesh, Rep. by the Principal Secretary to the Government, Revenue (ST) Department, A.P. Secretariat Buildings, Velagapudi, Guntur District, Andhra Pradesh.

Respondents

Petition under Article 226 of the Constitution of India is filed 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 Section 16(2)(c) of the GST Act, 2017, is ultra vires, violative of Article 14 of the Constitution of India and consequently quash the same or in the alternative declare that it should be read down in so far as it imposes obligation on the recipient to ensure payment of tax by supplier to the Government and further obligates the recipient to verify admissibility of ITC availed by the supplier and consequently

set aside the impugned Order in Original No. 04/2023 (Adjn-GST) (DC), dated 31-03-2023 read with Rectification Order, dated 12-07-2023, passed by the First Respondent for the Tax Periods July, 2017 to March, 2020, under the CGST and SGST Acts, 2017, which is also without jurisdiction and violative of the principles of natural justice and not valid and illegal even on other grounds.

IA NO: 1 of 2023:

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 recovery of tax, interest and penalty, pursuant to the impugned Order in Original No. No. 04/2023 (Adjn-GST) (DC), dated 31-03-2023 read with Rectification Order, dated 12-07-2023, passed by the First Respondent for the Tax Periods July, 2017 to March, 2020, under the CGST and SGST Acts, 2017, pending disposal of WP 24883 of 2023, 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 the order of the High Court, dated 26.09.2023, 20.11.2023, 19.03.2024, 01.08.2024, 22.08.2024, 14.11.2024, 09.01.2025 & 01.05.2025 made herein and upon hearing the arguments of Sri.G.Narendra Chetty Advocate for the Petitioner and of MS. SANTHI CHANDRA, Standing Counsel for the Respondent No.1 and of GP FOR COMMERCIAL TAXES for the Respondent Nos.2 & 4 and of the DEPUTY SOLICITOR GENERAL of INDIA, for the Respondent No.3,

WRIT PETITION NO: 27374 of 2023

Between:

M/s.Pushpit Steels Private Limited, No. 303 AB, Industrial Estate EXPN, Merlapaka Village, Yerpedu Mandal, Chittoor District, Andhra Pradesh, Rep.

by its Director, Sri.Navaratan Gaur, S/o. Satyanarayana Gaur, Aged about 58 Years.

Petitioner

AND

1. State of Andhra Pradesh, Rep by its Principal Secretary, Revenue (CT) Department, Velagapudi, Amaravathi, Guntur District, Andhra Pradesh.
2. Union of India, Represented by its Secretary, Ministry of Finance, 4th Floor, A-Wing, Shastri Bhawan, New Delhi - 110001.
3. The Assistant Commissioner (ST), O/o. Additional Commissioner, Regional GST, Audit and Enforcement Office, Tirupati, Chittoor District, Andhra Pradesh.
4. The Assistant Commissioner (ST), Srikalahasti, Chittoor District, Andhra Pradesh.

Respondents

Petition under Article 226 of the Constitution of India is filed 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 particularly in the nature of Writ of MANDAMUS declaring the virus of Section 16(2)(C) of the CGST and SGST Acts 2017 wherein in spite of the tax paid by the purchaser to the seller and the seller not paying the tax to the Government and difference of tax in between Form 2A and 3B, section 16(2)(C), 17(5) and levying penalty @ 100 times and interest thereon as illegal, arbitrary, unjust, improper, unethical, unfound and contrary to Articles 14, 19(1)(g), 21, 265 and 300-A of the Constitution of India and consequently to set aside the impugned order Ref No. AD 3709220011199, dated 19-07-2023 and direct the 3rd respondent to allow the ITC to the Petitioner.

IA NO: 1 of 2023

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay all further proceedings pursuant to the

impugned order dated 19-07-2023 else the Petitioner would suffer severe loss and hardship, pending disposal of WP 27374 of 2023, 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 the order of the High Court, dated 17.10.2023, 20.11.2023, 19.03.2024, 01.08.2024, 22.08.2024, 14.11.2024, 09.01.2025 & 01.05.2025 made herein and upon hearing the arguments of SRI.M.V.J.K.KUMAR Advocate for the Petitioner, GP for Commercial Tax for Respondent Nos.1, 3 & 4 and the Deputy Solicitor General for Respondent No.2.

WRIT PETITION NO: 27548 of 2023

Between:

M/s Vagdevi Technocrats, Represented by Naveen Nalla, its Proprietor, Plot No. 5, 10-27-17/1/2, Jagannath Nilay, 3rd Floor, Waltair Uplands, Visakhapatnam, Andhra Pradesh - 530003.

...Petitioner

AND

1. The Additional Commissioner, (ST) (Appeals), D.No. 40-5-19/9b, Back of NVKR Towers, Mogalrajapuram, Vijayawada 520010.
2. The Assistant Commissioner (ST), Chinna Waltair Circle, Visakhapatnam I Division, Ravi House, D.No.1-106 13, Sector 8, MVP Colony, Visakhapatnam - 530017.
3. State of Andhra Pradesh, Through the Principal Secretary, To Government Revenue (CT-II) Department Secretariat, Velagapudi, Annaravati District, Guntur.
4. The Assistant Commissioner of Central Tax, Visakhapatnam North CGST Division, D.No.10-50-22, Siripuram, Besides Hotel Vivana, Visakhapatnam 530 003.

...Respondents

Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a writ of Mandamus, direction or order holding the Provisions of Section 16(2)(c) of the CGST Act, 2017 as well as Section 16(2)(c) of the APGST Act, 2017 is arbitrary, without jurisdiction, unconstitutional, against to the principles of natural justice and as ultra-wires to the provisions of Article 14, 300A and Article 19(1)(g) of the Constitution of India,

B. Consequently issue a writ of certiorari, direction or order quashing the Proceedings of the 1st Respondent, vide Order in Appeal Ref No. ZD370723005463J dated 07.07.2023 (Annexure P-1), in dismissing the first Appeal and upholding the demand of reversal of Input Tax Credit of Rs.28, 96, 023/- and Penalty equivalent to tax of Rs.28, 96, 023/- under Section 74 of the CGST Act, 2017 imposed in the Order in Original No. ZA3706200009012 dated 10.06.2020 (Annexure P-2) by the 2nd Respondent is arbitrary, without jurisdiction, unconstitutional, against to the principles of natural justice and contrary to various precedents laid down in the subject matter and violative of Article 14, 300A and Article 19(1)(g) of the Constitution of India. Hence, the proceedings of the 1st Respondent are liable to be set aside in present facts and circumstances of the case.

IA NO: 1 of 2023

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 stay the operation of the Order in Appeal Ref No. ZD370723005463J dated 07.07.2023 (Annexure P-1) and set aside consequent recovery notice issued vide DIN No. 3728092348629 dated 25.09.2023 by the 2nd Respondent requesting to pay the demand of Rs.57, 92,

046/- in the interest of justice, Pending disposal of WP 27548 of 2023, 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 the Order of the High Court, dated 20.10.2023, 02.01.2024, 19.03.2024, 01.08.2024, 22.08.2024, 14.11.2024, 09.01.2025 & 01.05.2025 made herein and upon hearing the arguments of SRI ANIL KUMAR BEZAWADA Advocate for the Petitioner, and of GP FOR COMMERCIAL TAXES, for the Respondent Nos.1 to 3, and of Ms. SANTHI CHANDRA, Standing Counsel for the Respondent No.4

WRIT PETITION NO: 28351 of 2023

Between:

M/s.Vijay Nirman Company Private Limited, Represented by A V VV Prasad, its Vice-Chairman, Door No 11-9-16, Dasapalla Hills, Visakhapatnam – 530003

Petitioner

AND

1. The Deputy Commissioner (ST), Special Circle - VSP 01, State Taxes Complex, Opp.Star Pinnacle Hospital, Chinnagadhali, Visakhapatnam - 530040.
2. The Assistant Commissioner (ST), Kurupam Market Circle, D.No.13-26-2/5, 3rd floor, ARBN Complex, Dandu Bazar, Jagadamba Jn., Visakhapatnam - 530 002.
3. The Assistant Commissioner (ST), Gajuwaka Circle, D.No. 7-9-27, Near Pantulagari Meda, Gayathri Bhavan, Old Gajuwaka, Visakhapatnam - 530026.
4. State of Andhra Pradesh, Through the Principal Secretary, To Government Revenue (CT-II) Department Secretariat, Velagapudi, Amaravati District, Guntur.

5. The Assistant Commissioner of Central Tax, Visakhapatnam North
CGST Division, D .No. 10- 50-22, Siripuram, Besides Hotel Vivana,
Visakhapatnam - 530 003.

Respondents

Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith,

i. the Hon'ble High Court may be pleased to issue a writ of Mandamus or any other writ, direction or order holding the Provisions of Section 16(2)(c) of the CGST Act, 2017 as well as Section 16(2)(c) of the APGST Act, 2017 is arbitrary, without jurisdiction, unconstitutional, against to the principles of natural justice and as ultra-vires to the provisions of Article 14, 300A and Article 19(1)(g) of the Constitution of India,

ii. Consequently issue a issue a writ of Mandamus or any other writ, direction or order quashing the Proceedings of the 1st Respondent, vide Show Cause Notice Ref No. ZD370923017171K dated 25.09.2023 (Annexure P-1), proposed in respect of reversal of Input Tax Credit to the tune of Rs.1, 71, 94, 562/- along with Interest under Section 50 and Penalty under Section 73 of the CGST Act, 2017 is arbitrary, without jurisdiction, unconstitutional, against to the principles of natural justice and contrary to various precedents laid down in the subject matter and violative of Articles 14, 300A and Article 19(1)(g) of the Constitution of India. Hence, the proceedings of the 1st Respondent are liable to be set aside in present facts and circumstances of the case.

IA NO: 1 of 2023

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay the operation of the Impugned Show Cause Notice Ref No. ZD370923017171K dated 25.09.2023 (Annexure P-1)

in the interest of justice, pending disposal of WP 28351 of 2023, 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 the order of the High Court, dated 30.10.2023, 05.02.2024, 19.03.2024, 01.08.2024, 22.08.2024, 14.11.2024, 09.01.2025 & 01.05.2025 made herein and upon hearing the arguments of Sri.Anil Kumar Bezawada Advocate for the Petitioner, Government Pleader for Commercial Tax for Respondent Nos.1 to 4 and Sri.Santhi Chandra, Standing Counsel for Respondent No.5.

WP NO: 30788 OF 2023:

Between:

M/s. SLVS TRADERS, S. No. 53/1A/2, Sarvireddypalli Village, Kothapalli Post, Proddatur - 516360, YSR Kadapa District, Andhra Pradesh, Rep. by its Proprietor D. Venkatarami Reddy.

Petitioner

AND

1. The Superintendent Of Central Tax, Proddatur-I CGST Range, D. No. 3/916, Old DSP Office Building, YMR Colony, Proddatur-516360, YSR Kadapa District, Andhra Pradesh.
2. The Senior Intelligence Officer, Directorate General of GST Intelligence. Visakhapatnam Zonal Unit, Door No. 28-14-17, Suryabagh, beside Melody Theatre, Visakhapatnam - 530020.
3. The Union of India, rep. by its Secretary (Finance), Ministry of Finance, North Block, New Delhi - 110001.
4. The State of Andhra Pradesh, Rep. by the Principal Secretary to the Government, Revenue (ST) Department, A.P. Secretariat Buildings, Velagapudi, Guntur District, Andhra Pradesh.

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 Section 16(2)(c) of the GST Act, 2017, is ultra vires, violative of Article 14 of the Constitution of India and consequently quash the same or in the alternative declare that it should be read down in so far as it imposes obligation on the recipient to ensure payment of tax by supplier to the Government and further obligates the recipient to verify admissibility of ITC availed by the supplier and consequently set aside the impugned Order in Original No. YL0402-07-2023-24, dated 31-08-2023, passed by the First Respondent for the Tax Periods 2017-18 and 2018-19, under the CGST and SGST Acts, 2017, which is also violative of the principles of natural justice and not valid and illegal even on other grounds and consequently direct the Respondents to refund the amount of Rs. 6,73,000/- forcibly collected from the Petitioner with interest.

IA NO: 1 OF 2023

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 grant stay of all further proceedings, including recovery of interest and penalty, pursuant to the impugned Order in Original No. YL0402-07-2023-24, dated 31-08-2023, passed by the First Respondent for the Tax Periods 2017-18 and 2018-19, under the CGST and SGST Acts, 2017, Pending disposal of WP 30788 of 2023, 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 the order of the High Court order dated 28.11.2023, 14.11.2024, 09.01.2025 & 01.05.2025 made herein and upon hearing the arguments of Sri G NARENDRA CHETTY Advocate for the Petitioner and of Ms. SANTHI CHANDRA, Standing Counsel for Respondent

Nos.1 and 2, Sri V K YAGHNA DUTT, Deputy Solicitor General of India for Respondent No.3, GP FOR COMMERCIAL TAX for the Respondent No.4;

WRIT PETITION NO: 30790 of 2023

Between:

M/s Sree Veerabhadra Oil Mill, 1/182B, Yerraguntla By-Pass Road, In the premises of PMF, Somulavaripalli Panchayat, YSR Kadapa District 516360, Andhra Pradesh, Rep. by its Proprietor, P. Veera Reddy

...Petitioner

AND

1. The Union of India, rep. by its Secretary (Finance), Ministry of Finance, North Block, New Delhi 110001.
2. The State of Andhra Pradesh, Rep. by the Principal Secretary to the Government, Revenue (ST) Department, A.P. Secretariat Buildings, Velagapudi, Guntur District, Andhra Pradesh.
3. The Assistant Commissioner, (ST), Proddatur-I Circle, Kadapa Division, 24/586, Rameswaram Road, Vasanthapeta, Proddatur, YSR Kadapa District, Andhra Pradesh 516164.

...Respondents

Petition under Article 226 of the Constitution of India is filed 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 Section 16(2)(c) of the GST Act, 2017, is ultra vires, violative of Article 14 of the Constitution of India and consequently quash the same or in the alternative declare that it should be read down in so far as it imposes obligation on the recipient to ensure payment of tax by supplier to the Government and further obligates the recipient to verify admissibility of ITC availed by the supplier and consequently set aside the impugned Assessment cum Penalty cum Interest Order DIN3796972339011, dated 03-07-2023, passed by the Third Respondent for

the Tax Periods July, 2021 and August, 2021, under the CGST and SGST Acts, 2017, which is also illegal as being violative of the principles of natural justice as it was passed without considering the written objections filed by the Petitioner and without furnishing copy of the intelligence report/material based on which it was passed and without affording opportunity to cross examine the supplier, and the impugned order is also not containing the signature/ digital signature of the Third Respondent and is therefore not valid and illegal even on other grounds.

IA NO: 1 of 2023

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to grant stay of all further proceedings, including recovery of Tax, Penalty and interest, pursuant to the impugned Assessment cum Penalty cum Interest Order DIN3796972339011, dated 03-07-2023, passed by the Third Respondent for the Tax Periods July, 2021 and August, 2021, under the CGST and SGST Acts, 2017, Pending disposal of WP 30790 of 2023, 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 the order of the High Court, dated 28.11.2023, 19.03.2024, 01.08.2024, 22.08.2024, 14.11.2024, 09.01.2025 & 01.05.2025 made herein and upon hearing the arguments of Sri G Narendra Chetty, Advocate for the Petitioner, Sri Jupudi V.K.Yagnadutt, Central Government Counsel for the respondent No.1 and of GP for Commercial Tax for the respondent Nos.2 & 3.

WRIT PETITION NO: 31527 of 2023

Between:

M/s. Indo German International Private Limited, Rep. by its Assistant Manager, Mr.T.Suryaprakasa Rao, Plot No-49-18-6/1, Lalitha Nagar Sakshi Office Road, Akkayyapalem, Visakhapatnam-530016.

...Petitioner

AND

1. The Assistant Commissioner (ST) (FAC), Chinawaltair Circle,
Visakhapatnam.
2. The Additional Commissioner (ST), Appellate Authority (ST),
Vijayawada.
3. State of Andhra Pradesh, rep. by its Principal Secretary to Government,
Revenue (CT-II) Department, Secretariat, Velagapudi, Amaravati,
Guntur District.
4. Union of India, rep. by its Secretary (Finance), Ministry of Finance,
North Block, New Delhi-110 001.
5. M/s Concast Steel and Power Limited, 3-106, Near Railway Station,
Dusi Village Srikakulam, Andhra Pradesh - 532484 GSTIN
37AAHCS8656C2Z1

...Respondents

Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a Writ of Mandamus or any other appropriate writ or order or direction-

(a) Declaring Section 16(2)(c) of the CGST Act / SGST Act, 2017 as violative of Article 14 of the Constitution of India in as much as it imposes the obligation that the supplier must have paid the tax before the Petitioner can avail input tax credit, which is arbitrary, unreasonable and beyond the control of the Petitioner and also violative of Article 14 of the Constitution; and

(b) consequently, set-aside the impugned order of the 2nd Respondent in APL-04, dated 12.06.2023, denying the benefit of input tax credit to an extent of Rs. 14, 17, 318/- for the Period July'17 to August'2019, by applying Section 16(2)(c) of the CGST and SGST Acts and also directing the 1st Respondent for

consequential imposition of interest as applicable under Section 50(3) of the CGST and SGST Acts and penalty as applicable under Section 122 read with Section 73(9) of the CGST and SGST Acts.

IA NO: 1 of 2023

Petition under Section 151 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 pursuant to the impugned order of the 2nd Respondent dated 12.06.2023 respectively for the tax period July 17 to August 19, pending disposal of the Writ Petition, as otherwise the Petitioner will be put to severe loss and hardship., Pending disposal of WP 31527 of 2023, 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 the Order of the High Court, dated 18.12.2023, 02.01.2024, 19.03.2024, 01.08.2024, 22.08.2024, 14.11.2024, 09.01.2025 & 01.05.2025 made herein and upon hearing the arguments of Sri.P.Karthik Ramana, Advocate for the Petitioner and of GP for Commercial Taxes for Respondent Nos. 1 to 3 and of Sri.Jupudi V.K.Yagnadutt, Advocate for the Respondent No.4.

WRIT PETITION NO: 31859 of 2023

Between:

Shri Suman Prakash Saraogi, Prop. M/s S.P. Bailing Press, 99/5 Block - D, IDA Autonagar, Visakhapatnam, Andhra Pradesh 530012

...Petitioner

AND

1. The Assistant Commissioner of Central Tax, Visakhapatnam Central CGST Division, Visakhapatnam Commissionerate, D.No.45-57-21, 2nd floor, Sriya Complex, near Rythu Bazar, Kailasapuram, NH-5, Visakhapatnam -530024

2. The Assistant Commissioner (Audit), Visakhapatnam CGST Audit Circle, Central Excise Building, New GST Bhavan, Port Area, Visakhapatnam - 530035
3. The State of Andhra Pradesh, Represented by its Principal Secretary, Revenue Department (ST), A.P. Secretariat, Velagapudi
4. Union of India, Department of Revenue, Represented by its Secretary (Revenue), North Block, New Delhi

...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 a writ of mandamus or any other writ, direction or order holding the Provisions of Section 16(2)(c) of the CGST act, 2017 as well as Section 16(2)(c) of the APGST Act, 2017 as arbitrary without jurisdiction, unconstitutional, against the principles of natural justice and as ultra-vires to the provisions of Articles 14, 300A and Article 19(1)(g) of the Constitution of India,

B. Consequently issue a writ of Mandamus or any other writ, direction or order quashing the Proceedings of the 1st respondent, vide Order-In-Original No, 16/2223-24/GST(SS) dated 06-10-2023 (Annexure P-1), Confirming the demand on difference between input tax credit reflecting in GSTR-2A and input tax credit availed in GSTR-3B and tax payable under reverse charge mechanism on goods transportation services proposed by the 2nd respondent in show cause notice No, 37/2021/GST/AC dated 21-09-2021 (Annexure P-3) UNDER Section 74(1) of the GST Act, 2017 without proper appreciation of the grounds filed by the petitioner in the reply to the Show Cause Notice dated 01.09.2022 (Annexure P-2) being arbitrary without jurisdiction unconstitutional, unreasonable and against the principles of natural justice and contrary to various precedents laid down in the subject matter and violative of Article 14, 300A and Article 19(1)(g) of the Constitution of India. Hence, the proceedings

of the 1st respondent are liable to be set aside and prayed for waiver of the Penalties in present facts and circumstances of the case.

IA NO: 1 of 2023

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 the operation of Order-In-original No.16/2023-24/GST(SS) dated 06-10-2023 (Annexure P-1), Confirming the demand in difference between input tax credit reflecting in GSTR-2A and input tax credit availed in GSTR-3B and tax payable under reverse charge mechanism on good transportation services in the interest of justice, Pending disposal of WP 31859 of 2023, 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 the Order of the High Court, dated 18.12.2023, 02.01.2024, 19.03.2024, 01.08.2024, 22.08.2024, 14.11.2024, 09.01.2025 & 01.05.2025 made herein and upon hearing the arguments of SRI ANIL KUMAR BEZAWADA Advocate for the Petitioner, and of SRI Y N VIVEKANANDA, Advocate for the Respondent Nos.1 & 2, and of GP FOR COMMERCIAL TAXES for the Respondent No.3, and of Sri V K Yagna Dutt, Deputy Solicitor General of India, for the Respondent No.4.

WRIT PETITION NO: 32194 OF 2023

Between:

M/s.Razz Matazz, Represented by Prop. Meenakshi Anantram, Flat No. 102, D.No. 8-1-7/1, Balaji Nagar, Krishnanjali Towers, Waltair Uplands, Visakhapatnam, Andhra Pradesh - 530003.

Petitioner

AND

1. The Superintendent of Central Tax, Srinagar Range, Visakhapatnam
North COST Division, D.No. 10-50-22, Siripuram, Lane Opp. HSBC
Main Gate, Behing Varun Bajaj Show room, Visakhapatnam - 530003.
2. The State of Andhra Pradesh, Represented by its Principal Secretary,
Revenue Department (ST), A.P. Secretariat, Velegapudi
3. Union of India, Department of Revenue, Represented by its Secretary
(Revenue), North Block, New Delhi

Respondents

Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to pray that

A. the Hon'ble Court may be pleased to issue a writ of mandamus or any other writ, direction or order holding the Provisions of Section 16(2)(c) of the COST Act, 2017 as well as Section 16(2)(c) of the APGST Act, 2017 as arbitrary, without jurisdiction, unconstitutional, against the principles of natural justice and as ultra-vires to the provisions of Articles 14, 300A and Article 19(1)(g) of the Constitution of India,

B. Consequently issue a writ of mandamus or any other writ, direction or order quashing the Proceedings of the 1st Respondent, vide Order-In-Original No. 01/2023-24 dated 17.10.2023 (Annexure P-1), confirming the demand on difference between input tax credit reflecting in GSTR-2A and input tax credit availed in GSTR-3B under Section 73(9) and imposition of interest under Section 50 of the CGST Act, 2017 on tax wrongly paid as CGST & SGST instead of IGST in violation of Section 19 of the IGST Act, 2017 without proper appreciation of the grounds filed by the petitioner in the reply to the Show Cause Notice dated 20.09.2023 (Annexure P-2) being arbitrary, without jurisdiction, unconstitutional, unreasonable and against the principles of natural justice and contrary to various precedents laid down in the subject

matter and violative of Articles 14, 300A and Article 19(1)(g) of the Constitution of India. Hence, the proceedings of the 1st Respondent are liable to be set aside and prayed for waiver of the Penalties in present facts & circumstances of the case.

IA NO: 1 OF 2023

Petition under Section 151, CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay the operation of Order-In-Original No. 01/2023-24 dated 17.10.2023 (Annexure P-1), confirming the demand on difference between input tax credit reflecting in GSTR-2A and input tax credit availed in GSTR-3B in the interest of justice, pending disposal of WP 32194 of 2023, 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 on the earlier Orders of the High Court dated 22.12.2023, 19.03.2024, 01.08.2024, 22.08.2024, 14.11.2024, 09.01.2025 & 01.05.2025 and upon hearing the arguments of SRI.ANIL KUMAR BEZAWADA Advocate for the Petitioner, Sri.Josyula Bhaskara Rao, Standing Counsel for Respondent No.1, Government Pleader for Commercial Tax for respondent No.2 and Sri.Jupudi V.K.Yagnadutt, Incharge, Deputy Solicitor General for Respondent No.3;

WRIT PETITION NO: 33500 of 2023

Between:

M/s. KK Steel Industries, Having its principal place of business at D.No.76/8/1/12, Sudha Towers, Lalitha Nagar, Bhavanipuram, Vijayawada, NTR District - 520 012, Manufacturing place at Survey No.94/1B, 91/2B, IBP Road, Kadiyam Pothavaram, Kondapally, Krishna District, Andhra Pradesh - 521 228. Rep. by its Managing Partner, Sri. Rajasekhar Vuppala, S/o. Vuppala Jwala Narasimham, Aged about 63 Years.

Petitioner

AND

1. The Assistant Commissioner (ST)(FAC), O/o RO, Vijayawada, NTR District, Andhra Pradesh.
2. The Appellate Additional Commissioner (ST), Appellate Authority, Vijayawada, NTR District, Andhra Pradesh.
3. State of Andhra Pradesh, Rep by its Principal Secretary, Revenue (CT) Department, Velagapudi, Amaravathi, Guntur District, Andhra Pradesh.
4. Union of India, Ministry of Finance Through its Secretary, 4th Floor, A-Wing, Shastri Bhawan, New Delhi 110001.
5. M/s. Narayanadri Steels Private Ltd., Pl.No.4-71/1, Suddavaripalili Village. Rajampet, Kadapa District, Andhra Pradesh -516115.

Respondents

Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to an appropriate writ, order or direction particularly in the nature of Writ of MANDAMUS declaring the vires of Section 16(2)(c) of the APGST Act / COST Act which is a charging provision and Section 41(2) of the APGST Act / CGST Act 2017 which is also a charging provision prescribes the levy of tax on the Petitioner / purchaser for the fault of the seller in not paying the taxes towards the Government and asking the Petitioner / purchaser to pay the tax once again to the department and added to that levy of 100 times penalty and interest as ultra vires to the Constitution and violative of Articles 14, 19(I)(g), 21, 265 and 300-A of the Constitution of India and attracts the doctrine of the double jeopardy and against to the taxing principles and violative of the Principles of Natural Justice and the scheme of the Act and consequently to set aside the impugned order dated 13-06-2023 and appellate order dated 31-10-2023.

IA NO: 1 of 2023

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to grant stay on the balance of the disputed tax of Rs. 17, 92, 325/- and full amount of interest portion of Rs. 26, 42, 566/- levied by the 1st respondent, pending disposal of the Writ Petition No.33500 of 2023, 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 the Order of the High Court, dated 02.01.2024, 19.03.2024, 01.08.2024, 22.08.2024, 14.11.2024, 09.01.2025 & 01.05.2025 made herein and upon hearing the arguments of SRI.M.V.J.K.KUMAR Advocate for the Petitioner, GP for Commercial Tax for Respondent Nos.1 to 3 and Central Government Counsel, for Respondent No.4.

WP NO: 2240 of 2024**Between:**

M/s. Sree Saptagiri Constructions, Door No.6/144, Arts College Road,
Proddatur, YSR Kadapa, Andhra Pradesh-516 360 Rep. by its Partner
Sri.PanjagalaMurali, S/o. Panjagala Chendrayudu, Aged about 53Years.

...Petitioner

AND

1. The Joint Commissioner (CCST), Office of the Commissioner of CCST,
9/86-A, Amaravathi Nagar, West Church Compound, Tirupati, Andhra
Pradesh - 517 502.
2. The Union of India, Ministry of Finance, Rep. by its Secretary, 4th Floor,
A wing, Shastri Bhavan, New Delhi- 110 001.

3. State of Andhra Pradesh, Rep. by its Principal Secretary, Revenue (CT) Department, Velagapudi, Amaravathi, Guntur District, Andhra Pradesh.
4. M/s. Thriveni Earth Movers Pvt Ltd, 22/110, Greenways Road Fairlands, Salem 636 016 Tamil Nadu.
5. Rep by its Chairman, NCLT, Chennai
6. M/s. C.V.S.R Constructions, 7/466, YMR Colony, Saraswathi Vidyamandir School Back Side, Proddatur, YSR Kadapa, Andhra Pradesh - 516360

...Respondents

Petition under Article 226 of the Constitution of India is filed 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 particularly in the nature of Writ of MANDAMUS(i) declaring the vires of section 16(2)(c) of the APGST Act / COST Act which is a charging provision and Section 41(2) of the APGST Act / CGST Act 2017 which is also a charging provision prescribes the levy of tax on the Petitioner / purchaser for the fault of the seller in not paying the taxes towards the Government and asking the Petitioner / purchaser to pay the tax once again to the department and added to that levy of 100 times penalty and interest as unconstitutional violative of Articles 14, 19(I)(g), 21, 265 and 300-A of the Constitution of India and attracts the doctrine of the double jeopardy and against to the taxing principles and violative of the Principles of Natural Justice and the scheme of the Act (ii) levying a tax of Rs.50, 00, 000/- inspite of the challans shown by the Petitioner and adding penalty and interest thereof by the Respondent No.1 in the adjudication order dated 29.09.2023, in order OIO No.11/2023-24 COST as illegal, arbitrary, unjust, improper, unfair, atrocious, unseen and contrary to the provisions of the GST Act, iii) contrary to the judgment of the various High Courts, contrary to the provisions of Insolvency Bankruptcy Code 2016 and the notifications issued by the Ministry of Finance (Department of Revenue), Central Board of Indirect Taxes, Customs vide Notification No.11/2020-CT dated 21-03-2020,

Circular No.134/04/2020-GST vide CBEC No.20/16/12/2020-GT dated 23-03-2020 and contrary to the Principles of Natural Justice, violative of Articles 14, 19(1)(g), 21 and 265 of the Constitution of India and (iv) consequently to set aside the same;

IA NO: 1 of 2024:

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to grant interim stay of Rs.3, 34, 48, 156 (Rs.2, 13, 12, 868 + Rs. 50, 00, 000/- for tax + Rs.21, 35, 288/- for penalty) and interest, pending disposal of WP No.2240 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 the Order of the High Court, dated 02.01.2024, 19.03.2024, 01.08.2024, 22.08.2024, 14.11.2024, 09.01.2025 & 01.05.2025 made herein and upon hearing the arguments of Sri Pareddy Rosi Reddy, Advocate for the Petitioner, Mr. Jupudi V.K. Yagnadutt, In-charge Deputy Solicitor General, on behalf of respondent No.1 and of Ms. Santhi Chandra, Junior Standing Counsel for CBIC, on behalf of respondent Nos.2 to 6.

WP NO: 3146 OF 2024:

Between:

M/s. V R Cements, Door No 28/538 C, Sai Baba Nagar, Noonepalli, Nandyal, Kurnool Dist Dist, ANDHRA PRADESH - 518 502. Represented by Proprietor, Shri. Sugu Lakshmi Narayana.

...Petitioner

AND

1. Union of India, Represented by Its Secretary, Department of Revenue ,
North Block, New Delhi - 110001

2. Central Board Of Indirect Taxes AND Customs, Represented by Chairman, North Block, New Delhi - 110001.
3. Deputy Commissioner of Central Tax, Central GST Sub-Commissionerate, Nellore, GST Bhavan, D.No 24-7-205/2, Plot No 121, 12TH Road, Magunta Layout, Nellore-524003, Andhra Pradesh.
4. Deputy Director, Directorate General of GST Intelligence , Visakhapatnam Zonal Unit, Door No 28-14-17, Suryabagh, Visakhapatnam-530020. Andhra Pradesh.
5. Senior Intelligence Officer, Directorate Genera of GST Intelligence , Visakhapatnam Zonal Unit, Door No 28-14-17, Suryabagh, Visakhapatnam-530020. Andhra Pradesh.
6. Assistant Commisioner of Central tax, GST Bhavan, Kurnool Division, Near Childrens' Park , NR Peta , Kurnool- 518 001, Andhra Pradesh. 7
7. M/s Panyam Cements and Mineral Industries Limited, 30/726, Bommalasatram, Nandyal, Kurnool Dist, Andhrapradesh 518502 Represented by S. Sreedhar Reddy, Managing Director.
8. BDO Restructuring Advisory LLP, Inteim Resolution Professional BDO India LLP, Level 9, The Ruby NW Wing , Senapati Bapat Marg, Dadar (W), Mumbai 400028. Represented by Bhrugesh Rameshchandra Amin.

...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 particularly in the nature of Writ of MANDAMUS declaring the vires of section 16(2)(c) of the APGST Act / CGST Act which is a charging provision and Section 41(2) of the APGST Act / CGST Act 2017 which is also a charging provision both got amended by prescribes the levy of Lax on the Petitioner / purchaser for the fault of the seller in not paying the taxes towards the Government and asking the Petitioner / purchaser to pay the tax once again to the department and added to that levy of penalty and interest as unconstitutional, ultra vires to the

Constitution and violative of articles 14, 19(l)(g), 21, 265 and 300-A of the Constitution of India and attracts the doctrine of the double jeopardy and against to the taxing principles and violative of the Principles of Natural Justice and the scheme of the Act and consequently to set aside the impugned proceedings dated 15.09.2023 in ORDER-IN-ORIGINAL NO. 06/2023-(GST).

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof hearing the arguments of Sri Pareddy Rosi Reddy, Advocate for the Petitioner, Mr. Jupudi V.K. Yagnadutt, In-charge Deputy Solicitor General, on behalf of respondent No.1 and of Ms. Santhi Chandra, Junior Standing Counsel for CBIC, on behalf of respondent Nos.2 to 6;

WRIT PETITION NO: 3478 of 2024

Between:

J Lal Bahadr Shastri Works Contractor, Works Contractor, Rep. by its Proprietor, Mr. J. Leela Sankaraiah D.No.2/9-0/131, Vengal Reddy Nagar, Atmakur- 518422, Kumol District, Andhra Pradesh

Petitioner

AND

1. The Deputy Assistant Commissioner, (ST)-II, Nandyal -I circle, Nandyal, Kumool District, Andhra Pradesh
2. State of Andhra Pradesh, rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Velagapudi, Amaravati, Guntur District.
3. Union of India, rep. by its Secretary (Finance), Ministry of Finance, North Block, New Delhi-110 001.

Respondents

Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a Writ of Mandamus or any other appropriate writ or order or direction- (a) declaring Section 16(2)(c) of the CGST Act / SGST Act, 2017

as violative of Article 14 of the Constitution of India in as much as it imposes the obligation that the supplier must have paid the tax before the Petitioner can avail input tax credit, which is arbitrary, unreasonable and beyond the control of the Petitioner and also violative of Article 14 of the Constitution and (b) consequently, set-aside the impugned order of the 1st Respondent in Ref.No.ZD370423037083N, dated 27.4.2023, denying the benefit of input tax credit for the period April 2019 to March 2021 by applying Section 16(2)(c) of the CGST and SGST Acts.

IA NO: 1 of 2024

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to grant stay of collection of the disputed tax, penalty and interest of Rs, 12, 49, 132/-, penalty in sum of Rs.12, 49, 132/- and interest in a sum of Rs.5, 92, 096/- pursuant to the impugned order of the 1st Respondent dated 27.4.2023 respectively for the tax period April 2019 to March 2021 under the Goods and Service Tax Act, 2017, pending disposal of the Writ Petition No.3478 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 the order of the High Court order dated 12.02.2024, 19.03.2024, 01.08.2024, 22.08.2024, 14.11.2024, 09.01.2025 & 01.05.2025 made herein and upon hearing the arguments of SRI.SRINIVASA RAO KUDUPUDI Advocate for the Petitioner GP for Commercial Tax for Respondent Nos.1 & 2 and Sri.Y.V.Anil Kumar, Central Government Counsel, for Respondent No.3.

WRIT PETITION NO: 3482 of 2024

Between:

M/s.Mohammad Rafi Gunda, Rep. by its Proprietor, Mr. G. M, Raft, D.No, 1/4, Main Road, Dudyala, Kothapalli Mandal Kurnool District- 518422, Andhra Pradesh

Petitioner**AND**

1. The Deputy Assistant Commissioner (ST) - II, Nandyal -I circle,
Nandyal, Kurnool District, Andhra Pradesh
2. State of Andhra Pradesh, rep., by its Principal Secretary to Government,
Revenue (CT-II) Department, Secretariat, Velagapudi, Amaravati,
Guntur District.
3. Union of India, rep. by its Secretary (Finance), Ministry of Finance,
North Block, New Delhi-110 001.

Respondents

Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a Writ of Mandamus or any other appropriate writ or order or direction- (a) declaring Section 16(2)(c) of the CGST Act / SGST Act, 2017 as violative of Article 14 of the Constitution of India in as much as it imposes the obligation that the supplier must have paid the tax before the Petitioner can avail input tax credit, which is arbitrary, unreasonable and beyond the control of the Petitioner and also violative of Article 14 of the Constitution and (b) consequently, set-aside the impugned order of the 1st Respondent in Ref.No. ZD3704230371462J, dated 27.4.2023, denying the benefit of input tax credit for the period April 2019 to March 2021 by applying Section 16(2)(c) of the COST and SGST Acts.

IA NO: 1 of 2024

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to grant stay of collection of the disputed tax of Rs.6, 38, 658/-, penalty in sum of Rs.6, 38, 658/- and interest in a sum of Rs.2, 12, 392/- totaling Rs.14, 89, 708/- pursuant to the impugned order of the 1 Respondent dated 27.4.2023 respectively for the tax period April 2019 to

March 2021 under the Goods and Service Tax Act, 2017, pending disposal of the Writ Petition No. 3482 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 the order of the High Court order dated 12.02.2024, 19.03.2024, 01.08.2024, 22.08.2024, 14.11.2024, 09.01.2025 & 01.05.2025 made herein and upon hearing the arguments of SRI.SRINIVASA RAO KUDUPUDI Advocate for the Petitioner GP for Commercial Tax for Respondent Nos.1 & 2 and Sri.Y.V.Anil Kumar, Central Government Counsel, for Respondent No.3.

WRIT PETITION NO: 4425 of 2024

Between:

M/s.Hariharan Foundations Private Limited, TADA-Kalahasthi State Highway, Chendulupakkam Village, Andhra Pradesh - 517541 Rep. by its AGM Finance and Accounts, Sri. P.M. Nanda Sai, S/o. M.P. Mani, Aged about 38 Years.

...Petitioner

AND

1. The Deputy Commissioner (Central Tax), Guntur Audit Commissionerate, GST Bhavan, Port Area, Visakhapatnam -530035.
2. The Assistant Commissioner, Tirupati Audit Circle, Guntur Central GST Audit Commissionerate, 9/86-A, Amaravati Nagar, West Church, Compound, M.R Palle Road, Tirupati - 517 502.
3. State of Andhra Pradesh, Rep by its Principal Secretary, Revenue (CT) Department, Velagapudi, Amaravathi, Guntur District, Andhra Pradesh.
4. Union of India, Ministry of Finance Through its Secretary, 4th Floor, A-Wing, ShastriBhawan, New Delhi 110001.
5. M/s. R.K Kumaran Interiors And Projects-, 33AXOPK8134E1ZG-NO.108 A/2, Lal Bahadur Sastri Street, SM Block, Jaffer Khanpet, Chennai, Chennai, Tamil Nadu-600083.

6. M/s. RR Enterprises, 33BCWPR5099F1ZV- S F N0.714, Thulasi Nagar, Rajaji Puram, Thiruvallur, Tiruvallur, Tamil Nadu- 60200.
7. M/s. SV Fly Ash And Cement Bricks Mfg, 37BUBPR7973R1ZF- 360/3, Srikalahasthi Road, Sathyavedu, Chittoor, Andhra Pradesh-517588
8. M/s. Visakha Steels, 37ALUPK8241L2ZA- 4-1-25/1, Old GNT Road, Tuni, East Godavari, Andhra Pradesh- 533401. Res

...Respondents

Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue appropriate writ, order or direction particularly in the nature of Writ of MANDAMUS(i) declaring the vires of Section 16(2)(c) of the APGST Act / CGST Act which is a charging provision and Section 41(2) of the APGST Act / CGST Act 2017 which is also a charging provision prescribes the levy of tax on the Petitioner / purchaser for the fault of the seller in not paying the taxes towards the Government though the sections 16(2)(c) and 41(2) of APGST / CGST Act 2017 has not been quoted specifically and asking the Petitioner / purchaser to pay the tax once again to the department(ii) the order not referring to the reply filed to the show cause notice but simply saying that the Petitioner has not filed any reply to the show cause notice and (iii)levying tax Reverse Charge Mechanism on the expenses incurred under section 9(3) of the CGST Act (iv) levying interest under section 50 of the CGST Act and 20 of the IGST Act and penalty under section 74 read with section 122 of CGST Act which deals with mensrea to be established by the department and under section 20 of the IGST Act and added to that levy of 100 times penalty and interest as ultra vires to the Constitution and violative of Articles 14, 19(l)(g), 21, 265 and 300-A of the Constitution of India and attracts the doctrine of the double jeopardy and against to the taxing principles and violative of the Principles of Natural Justice and the scheme of the Act as also contrary to the judgements of various High Courts and Hon'ble Apex Court and consequently to set aside the impugned order dated 31-12-2023.

IA NO: 1 of 2024

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to grant stay of tax, penalty and interest pending disposal of the Writ Petition No. 4425 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 the order of the High Court order dated 20.02.2024, 19.03.2024, 01.08.2024, 22.08.2024, 14.11.2024, 09.01.2025 & 01.05.2025 made herein and upon hearing the arguments of Sri M.V.J.K.Kumar, Advocate for the Petitioner, GP for Commercial Tax for the respondent Nos.1 to 3 and of Deputy Solicitor General of India.

WRIT PETITION NO: 9956 OF 2024**Between:**

M/s. Shell Refractories and Insulations Kargwal Constructions Pvt Ltd JV,
Represented by Penumatsa Praveen Kumar, Its Authorized Signatory 50-1-
67/2, Alluri Seetharama Raju Nagar, Seethammadhara, Visakhapatnam,
Andhra Pradesh, 530013. Mobile No-9885504505 Email Id-
shellkcpliv@gmail.com

Petitioner**AND**

1. The Assistant Commissioner(ST), Gajuwaka Circle, Visakhapatnam-II Division, D.No 7-9-27, Near Pantulagari Meda, Gayathri Bhavan, Old Gajuwaka, Visakhapatnam, -530026.
2. The State of Andhra Pradesh, Represented by its Principal Secretary, Revenue Department, A.P. Secretariat, Velegapudi
3. Union of India, Department of Revenue, Represented by its Secretary (Revenue) North Block, New Delhi.

Respondents

Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith,

- A. the High Court may be pleased to issue a writ of mandamus or any other writ, direction or order holding the Provisions of Section 16(2)(c) of the COST Act, 2017 as well as Section 16(2)(c) of the APGST Act, 2017 as arbitrary, without jurisdiction, unconstitutional, against the principles of natural justice and as ultra-vires to the provisions of Article 14, 300A and Article 19(1)(g) of the Constitution of India,

- B. Consequently, issue a writ of mandamus or any other writ, direction or order quashing the Proceedings of the 1st Respondent, vide Order-in form DRC-07 vide Ref No. ZD370321000516X dated 04.03.2021 (Annexure P-1), confirming the demand of COST Rs. 4,86,000/- and SGST Rs. 4,86,000/- on the difference between Input Tax Credit reflecting in GSTR-2A and Input Tax Credit availed in GSTR-3B for the period from July 2017 to March 2018 under Section 73(9) of the CGST Act, 2017 and passed without considering the request for adjournment of personal hearing filed by the Petitioner through Mail dated 11.08.2020 in violation of the Principles of Natural Justice, being arbitrary, without jurisdiction, unconstitutional, unreasonable and against the principles of natural justice and contrary to various precedents laid down in the subject matter and violative of Articles 14, 300A and Article 19(1)(g) of the Constitution of India. Hence, the proceedings of the 1st Respondent are liable to be set aside in present facts and circumstances of the case.

IA NO: 1 OF 2024

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the

High Court may be pleased to stay the operation of Order-in form DRC-07 vide Ref No. 2D370321000516X dated 04.03.2021 (Annexure P-1), confirming the demand of COST Rs. 4,86,000/- & SGST Rs. 4,86,000/- on the difference between Input Tax Credit reflecting in GSTR-2A and Input Tax Credit availed in GSTR-3B under Section 73(9) of the CGST Act, 2017 in the interest of justice, pending disposal of WP 9956 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 the order of the High Court order dated 30.04.2024, 01.08.2024, 22.08.2024, 14.11.2024, 09.01.2025 & 01.05.2025 made herein and upon hearing the arguments of SRI.ANIL KUMAR BEZAWADA Advocate for the Petitioner, GP for Commercial Tax for Respondent Nos.1 & 2 and Sri Jupudi V.K.Yagnadutt, Standing Counsel for Central Government for Respondent No.3.

WRIT PETITION NO: 9957 OF 2024

Between:

M/s. Shell Refractories and Insulations Kargwal Constructions Pvt Ltd JV, Represented by Penumatsa Praveen Kumar, Its Authorized Signatory 50-1-67/2, Alluri Seetharama Raju Nagar, Seethammadhara, Visakhapatnam, Andhra Pradesh, 530013. Mobile No- 9885504505
Email Id- shellkcpliv@gmail.com

Petitioner

AND

1. The Assistant Commissioner(ST), Gajuwaka Circle, Visakhapatnam-II Division, D.No - 7-9-27, Near PantulagariMeda, Gayathri Bhavan, Old Gajuwaka, Visakhapatnam, -530026.
2. The State of Andhra Pradesh, Represented by its Principal Secretary Revenue Department, A.P. Secretariat, Velegapudi
3. Union of India, Department of Revenue, Represented by its Secretary (Revenue) North Block, New Delhi.

Respondents

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith,

- A. the High Court may be pleased to issue a writ of mandamus or any other writ, direction or order holding the Provisions of Section 16(2)(c) of the CGST Act, 2017 as well as Section 16(2)(c) of the APGST Act, 2017 as arbitrary, without jurisdiction, unconstitutional, against the principles of natural justice and as ultra-vires to the provisions of Article 14, 300A and Article 19(1)(g) of the Constitution of India,
- B. Consequently, issue a writ of mandamus or any other writ, direction or order quashing the Proceedings of the 1st Respondent, vide Order-in form DRC-07 vide Ref No. ZD370321000517V dated 04.03.2021 (Annexure P-1), confirming the demand of CGST Rs. 92,820/- & SGST Rs. 92,820/- on the difference between Input Tax Credit reflecting in GSTR-2A and Input Tax Credit availed in GSTR-3B for the period from April 2018 to September 2018 under Section 73(9) of the CGST Act, 2017 and passed without considering the request for adjournment of personal hearing filed by the Petitioner through Mail dated 11.08.2020 in violation of the Principles of Natural Justice, being arbitrary, without jurisdiction, unconstitutional, unreasonable and against the principles of natural justice and contrary to various precedents laid down in the subject matter and violative of Article 14, 300A and Article 19(1)(g) of the Constitution of India. Hence, the proceedings of the 1st Respondent are liable to be set aside in present facts and circumstances of the case.

IA NO: 1 OF 2024

Petition under Section 151 CPC is filed praying that in the circumstances stated in the grounds filed in support of the petition, the High Court may be pleased to stay the operation of Order-in form DRC-07 vide Ref No. ZD370321000517V dated 04.03.2021 (Annexure P-1), confirming the demand of CGST Rs. 92,820/- & SGST Rs. 92,820/- on the difference between Input Tax Credit reflecting in GSTR-2A and Input Tax Credit availed in GSTR-3B under Section 73(9) of the CGST Act, 2017 in the interest of justice, Pending disposal of WP 9957 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 the order of the High Court order dated 30.04.2024, 01.08.2024, 22.08.2024, 14.11.2024, 09.01.2025 & 01.05.2025 made herein and upon hearing the arguments of Sri Anil Kumar Bezawada, Advocate for the Petitioners, GP FOR COMMERCIAL TAX for the Respondent Nos.1&2 and of Sri Jupudi V.K. Yagna Dutt, Deputy Solicitor General for respondent No.3.

WRIT PETITION NO: 11336 OF 2024**Between:**

M/s Amruth Automotives Private Limited, Represented by the Managing Director, Sri Vennapusa Rukesh Reddy Door No.13-03-259-1, DCMS Building, Railway Feeder Road, Anantapur, Andhra Pradesh- PIN 515001.

Petitioner**AND**

1. Deputy Commissioner (State Tax), Special Circle, Anantapuramu,
D.No.2nd floor, PAR Heights, Gooty Road Anantapuramu- PIN
515005.
2. State of Andhra Pradesh, Represented by the Secretary to Government
of A.P. Revenue (CT) Department, Government of A.P. Secretariat

Buildings Velagapudi, Mangalagiri Mandal, Guntur (District), AP, PIN - 522 503.

3. Government of India, Represented by the Secretary to Government of India Ministry of Finance, Revenue Department, North Block, Central Secretariat, New Delhi-PIN -110 001.

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 in the nature of Writ of Mandamus, setting aside the

(a) impugned orders passed under Section 73 of the GST Acts by the Deputy Commissioner of State Tax, Special Circle, Anantapuram, vide GSTIN - 37AAGCA3770JIZH dated 30-12-2023, as without jurisdiction, not the orders in the eye of law, violative of the Principles of Natural Justice, violative of fundamental procedure, etc.,

(b) the Notification No 9 of 2023 - Central Tax, dated 31-03-2023, issued by the Government of India and the corresponding Notification issued by Government of A.P. as ultra vires of Section 168A of the GST Acts and

(c) the Section 16(2)(C) of the GST Acts as ultra vires of the Article 14 of the Constitution of India.

IA NO: 1 OF 2024

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay the collection of the disputed amounts of Rs.861616 + Rs.255656 + Rs.255656 (Total Rs. 13,72,928) (Tax) and Rs.622109 + Rs.116988 + Rs.116988 (Total Rs.856,085) (Interest) and

Rs.86162 + Rs.25566 + Rs.25566 (Total Rs.137,294) (Penalty) for the various reasons mentioned in detail in this affidavit, pending disposal of W.P.No.11336 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 the order of the High Court order dated 09.05.2024, 01.08.2024, 14.11.2024, 09.01.2025 & 01.05.2025 made herein and upon hearing the arguments of Sri.J.N.Venkata Suresh Kumar Advocate for the Petitioner, Government Pleader for Commercial Tax for respondent Nos.1 & 2 and Sri Jupudi V. K. Yagnadutt, learned Central Government Counsel, for respondent No.3.

WRIT PETITION No: 11419 OF 2024

Between:

M/s Kalyan Mobiles, Represented by the Proprietor- Sri Nagalamadugu Raja Sekhar, Door No.15/302, Vysya Hostel Complex, Raju Road, Anantapur, Andhra Pradesh- PIN 515001.

...Petitioner

AND

1. Superintendent of Central Tax, Anantapur CGST Range-1, Door No 28-999, 2nd Floor, GST Bhavan, Besides Montessori School, Sangamesh Nagar, Anantapur PIN 515001.
2. Government of India, Represented by the Secretary to Government of India, Ministry of Finance, Revenue Department, North Block, Central Secretariat, New Delhi-PIN-110 001.
3. State of Andhra Pradesh, Represented by the Secretary to Government of A.P. Revenue (CT) Department, Government of A.P. Secretariat Buildings Velagapudi, Mangalagiri Mandal, Guntur (District), AP, PIN 522 503

...Respondents

Petition under Article 226 of the Constitution of India is filed 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 in the nature of Writ of Mandamus, setting aside (a) the impugned order-in-original in O.C.No. 435/2023, dated 31-12-2023 passed by the Superintendent of Central Tax, COST Range-I, Anantapur as illegal, void, inoperative, not orders in the eye of law, etc., and (b) the Notification No 09 of 2023-Central Tax, dated 31-03-2023 and the corresponding Notification issued by the Government of A.P. as violative of Section 168(A) of the COST Act, 2017 and the APGST Act, 2017 and (c) the Section 16(2)(C) of the CGST Act, 2017 and the APGST Act, 2017 as ultra vires of Article 14 of the Constitution of India;

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court order dated 10.05.2024, 01.08.2024, 14.11.2024, 09.01.2025 & 01.05.2025 made herein and upon hearing the arguments of Sri J.N.Venkata Suresh Kumar, Advocate for the Petitioner and Ms.Santhi Chandra, Standing Counsel for the Respondent No.1 and Deputy Solicitor General for the Respondent No.2 and GP for Commercial Tax for the Respondent No.3;

WRIT PETITION NO: 11537 OF 2024

Between:

M/s Kalyan Mobiles, Represented by the Proprietor Sri Nagalamadugu Raja Sekhar, Door No.15/302, Vysya Hostel Complex, Raju Road, Anantapur, Andhra Pradesh- PIN 515001.

...Petitioner

AND

1. Superintendent of Central Tax, Anantapur COST Range-1, Door No 28-999, 2nd Floor, GST Bhavan, Besides Montessori School Sangamesh Nagar, Anantapur PIN 515001.

2. Government of India, Represented by the Secretary to Government of India, Ministry of Finance, Revenue Department, North Block, Central Secretariat, New Delhi-PIN 110 001.
3. State of Andhra Pradesh, Represented by the Secretary to Government of A.P. Revenue (CT) Department, Government of A.P. Secretariat Buildings Velagapudi, Mangalagiri Mandal, Guntur (District), AP, PIN - 522 503
4. Additional Commissioner of Central Tax, (GST-Appeals), D.No.3-30-15, Ring Road, Guntur, A.P., PIN 522 006.

...Respondents

Petition under Article 226 of the Constitution of India is filed 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 in the nature of Writ of Mandamus, setting aside (a) the impugned order-in-appeal in Appeal No.15/2023(T) GST, dated 03-11-2023 passed by the Additional Commissioner (GST-Appeals), Guntur, along with order-in-original No.18/2022 (GST-Supdt) dated 28-11-2022 passed by the Respondent No.1 as unconstitutional, patently illegal, void, inoperative, not orders in the eye of law, without jurisdiction, etc., and (b) the Notification No.09 of 2023-Central Tax, dated 31-03-2023 and the corresponding Notification issued by the Government of A.P. as violative of Section 168(A) of the CGST Act, 2017 and the APGST Act, 2017 and (c) the Section 16(2)(C) of the CGST Act, 2017 and the APGST Act, 2017 as ultra vires of Article 14 of the Constitution of India;

IA NO: 1 OF 2024:

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay the collection of the disputed amounts of Rs.5,49,096 + Rs.5,49,096 (Total Rs.10,98,192) (Tax) and Rs.161401 + 161401 (Totals : Rs.322802) (Penalty), for the various reasons mentioned in

detail in this affidavit; and to pass such other order or orders in the interest of Justice, lest the Petitioner will be put to irreparable economic loss. The levy of these amounts has no legs to stand. The balance of convenience is clearly in favour of the petitioner and against the Respondents., pending disposal of WP No.11537 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 the order of the High Court order dated 10.05.2024, 01.08.2024, 22.08.2024, 14.11.2024, 09.01.2025 & 01.05.2025 made herein and upon hearing the arguments of Sri J.N.Venkata Suresh Kumar, Advocate for the Petitioner and Ms.Santhi Chandra, Standing Counsel for the Respondent Nos.1 & 4 and Deputy Solicitor General for the Respondent No.2 and GP for Commercial Tax for the Respondent No.3.

WRIT PETITION NO: 11718 OF 2024

Between:

M/s AMRUTH INFRA, Represented by the Proprietrix -Smt Ramulamma Peram, Shop.No.33 and 34, Ground Floor, New Municipal Complex, Subash Road, Near Clock Tower, ANANTAPURAMU - Andhra Pradesh, 515001

...Petitioner

AND

1. The Superintendent of Central Tax, Anantapur CGST Range-1 2nd Floor, GST Bhavan, Door No.28-999, Beside Motessori School, Sangamesh Nagar, Anantapur Pin. 515005.
2. State of Andhra Pradesh, Represented by the Secretary to Government of A.P. Revenue (CT) Department, Government of A.P. Secretariat Buildings Velagapudi, Mangalagiri Mandal, Guntur (District), AP, PIN. - 522 503.
3. Government of India, Represented by the Secretary to Government of India, Ministry of Finance, Revenue Department, North Block, Central Secretariat, New Delhi PIN. -110 001.

...Respondents

Petition under Article 226 of the Constitution of India is filed 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 in the nature of Writ of Mandamus, setting aside the (a) impugned claimed order passed under Section 73 of the GST Acts by the Superintendent of Central Tax, Anantapuram, CGST Range-I, Anantapuram, vide order-in-original No.16120231(GST-Supdt) 17-06- 2023, as without jurisdiction, not the orders in the eye of law, violative of the Principles of Natural Justice, violative of fundamental procedure, etc., (b) the Notification No.9 of 2023 Central Tax, dated 31-03-2023, issued by the Government of India and the corresponding Notification issued by Government of A.P. as ultra vires of Section 168A of the GST Acts. and (c) the Section 16(2)(C) of the GST Acts as ultra vires of the Article 14 of the Constitution of India;

IA NO: 1 OF 2024:

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay the collection of the disputed amounts of Rs.4,84,494 (Tax), + an unqualified interest + late fees of Rs.454380 and Rs.58.296 + Rs.75.000 (Total Rs.1,33,296) (Penalty) for the various reasons mentioned in detail in this affidavit. and to pass such other order or orders in the interest of Justice. lest the Petitioner will be put to irreparable economic loss. The levy of tax, etc., has no legs to stand. The balance of convenience is clearly in favour of the petitioner and against the Respondents., pending disposal of WP No.11718 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 the order of the High Court order dated 10.05.2024, 01.08.2024, 14.11.2024, 09.01.2025 & 01.05.2025 made herein and upon hearing the arguments of Sri J.N.Venkata Suresh Kumar, Advocate

for the Petitioner and Ms.Santhi Chandra, Standing Counsel for the Respondent Nos.1 & 4 and Deputy Solicitor General for the Respondent No.2 and GP for Commercial Tax for the Respondent No.3.

WRIT PETITION NO: 14029 OF 2024

Between:

M/s.A One Ispat Pvt. Ltd., Plot No.14(Part), APIIC Industrial Park, Gollapuram Village, Hindupur, Anantapur, Andhra Pradesh - 515201, Rep. by its Managing Director, Sanjay Kumar Jallan..

Petitioner

AND

1. The Union of India, rep. by its Secretary (Finance), Ministry of Finance, North Block, New Delhi - 110001.
2. The State of Andhra Pradesh, Rep. by the Principal Secretary to the Government, Revenue (ST) Department, A.P. Secretariat Buildings, Velagapudi, Guntur District, Andhra Pradesh.
3. The Assistant Commissioner of Central Tax, Anantapur GST Division, D. No. 28-999, 1 Floor, GST Bhavan, Beside Montessori School, Sangamesh Nagar, Anantapur, Anantapur District, Andhra Pradesh.

Respondents

Petition under Article 226 of the Constitution of India is filed 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 Section 16(2)(c) and . 41(2) of the GST Acts, 2017, are ultra vires, violative of Article 14 of the Constitution of India and consequently quash the same or in the alternative declare that it should be read down in so far as it imposes obligation on the recipient to ensure payment of tax by supplier to the Government and further obligates the recipient to verify admissibility of ITC availed by the supplier and consequently

set aside the impugned Order- in-Original No. 11/2024 (GST) (AC), dated 29-05-2024, passed by the Third Respondent for the Tax Periods July, 2020 and November, 2020, under the IGST, CGST and SGST Acts, 2017, which is also illegal as being violative of the principles of natural justice as it was passed without effectively considering the written objections filed by the Petitioner and without furnishing copy of the intelligence report/material based on which it was passed and without affording opportunity to cross examine the supplier, and is therefore not valid and illegal even on other grounds.

IA NO: 1 OF 2024

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to grant stay of all further proceedings, including recovery of Tax, Penalty and interest, pursuant to the impugned Order-in-Original No. 11/2024 (GST) (AC), dated 29-05-2024, passed by the Third Respondent for the Tax Periods July, 2020 and November, 2020, under the IGST, CGST and SGST Acts, 2017, pending disposal of W.P.No.14029 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 the order of the High Court order dated 11.07.2024, 01.08.2024, 22.08.2024, 14.11.2024, 09.01.2025 & 01.05.2025 made herein and upon hearing the arguments of SRI.G.NARENDRA CHETTY Advocate for the Petitioner, The Deputy Solicitor General for Respondent No.1, Government Pleader for Commercial Tax, for Respondent No.2 and Ms.Santhi Chandra, Standing Counsel for Respondent No.3.

WP NO: 14040 OF 2024:

Between:

M/s.S.V.R.Electro Projects Private Limited, H. No. 3- 68, Koppolu Village, Koppolu Mandal, Prakasam District, Andhra Pradesh - 523286, rep. by its Director Bolla Subba Rao.

Petitioner**AND**

1. The Union of India, rep. by its Secretary (Finance), Ministry of Finance, North Block, New Delhi - 110001.
2. The State of Andhra Pradesh, Rep. by the Secretary to the Government, Revenue (CT) Department, A.P. Secretariat Buildings, Velagapudi, Guntur District, Andhra Pradesh
3. The Assistant Commissioner of Central Tax, Nellore CGST Division, GST Bhavan, D. No. 24-7- 205/2, Plot no. 121, 12th Road, Magunta Layout, Nellore-524003, Nellore District, Andhra Pradesh.
4. The Goods and Service Tax Council, Rep. by its Secretary, GST Council, Secretariat, 5th Floor, Tower-II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.
5. The Central Board of Indirect Taxes and Customs, Rep. by its Chairman, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi-110 001.

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

- i. Declaring S. 16(4) of the CGST/SGST Acts, 2017, as violative of Articles 14, 19 (1)(g) and 300-A of the Constitution of India or in the alternative hold that S. 16(4) is not applicable to the present case or declare that the period of limitation prescribed in S. 16(4) is only procedural in nature and that S. 16(2) has overriding effect over S. 16(4) while claiming eligible input tax in the respective monthly GSTR 3B return,
- ii. Declaring that the impugned Notification No. 56/2023, r Tax, dated 28-12-2023, issued by the first and fifth Respondents, and the impugned G.O. Ms. No. 221, Revenue (Commercial Taxes) Department, dated 17-05-2023 issued

by the Second Respondent, under S. 168-A of the CGST Act, 2017, extending the Period of Limitation prescribed u/S. 73(10) of the CGST Act, 2017, for the Financial Year 2018-19, till 30-04-2024, ultravires Section 168-A of the CGST Act, 2017, manifestly arbitrary, violative of Article 14 of the Constitution of India, illegal and consequently quash the same,

iii. Declaring the impugned Order-in-Original No. NLR-AC- 11-2024-25-GST, dated 29-04-2024, passed by the Third Respondent for the Financial Year 2018-19 under the CGST/SGST and IGST Acts, 2017, as contrary to law, without jurisdiction, barred by limitation, unjustified, unsustainable and illegal and consequently set aside the same;

IA NO: 1 OF 2024

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to grant stay of all further proceedings including collection of tax, interest and penalty pursuant to the impugned Order-in-Original No. NLR-AC-11-2024-25-GST, dated 29-04-2024, passed by the Third Respondent for the Financial Year 2018-19 under the CGST/SGST and IGST Acts, 2017, pending disposal of W.P.No.14040 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 the earlier orders of the High Court dated 11.07.2024, 01.08.2024, 14.11.2024, 09.01.2025 & 01.05.2025 made herein and upon hearing the arguments of SRI.G.NARENDRA CHETTY Advocate for the Petitioner, The Deputy Solicitor General for Respondent No.1, Government Pleader for Commercial Tax, for Respondent No.2 and Ms.Santhi Chandra, Standing Counsel for Respondent Nos.3 to 5;

WP NO: 14426 OF 2024:**Between:**

M/s.Larix Minerals, (now closed), Rep. by its Managing Partner, Mr. Kota Ramakoteswara Rao, s/o Pothuraju, aged 34 years, r/o Sri Nagar Colony, Martur (P.O. & MD), Bapatla - 523301, Andhra Pradesh.

Petitioner**AND**

1. The Union of India, rep. by its Secretary (Finance), Ministry of Finance, North Block, New Delhi - 110001.
2. The State of Andhra Pradesh, Rep. by the Secretary to the Government, Revenue (CT) Department, A.P. Secretariat Buildings, Velagapudi, Guntur District, Andhra Pradesh
3. The Assistant Commissioner (State Tax), Bapatla Circle, 11-2-18, Opp Railway Station, Sivalayam Street, Bapatla - 522101, Guntur District, Andhra Pradesh.
4. The Goods and Service Tax Council, Rep. by its Secretary, GST Council, Secretariat, 5th Floor, Tower-II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.
5. The Central Board of Indirect Taxes and Customs, Rep. by its Chairman, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi-110 001.

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

- i. Declaring that the impugned Notification No. 56/2023, Central Tax, dated 28-12-2023, issued by the First and Fifth Respondents, and the impugned G.O. Ms. No. 221, Revenue (Commercial Taxes) Department, dated 17-05-

2023 issued by the Second Respondent, under S. 168-A of the COST Act, 2017, extending the Period of Limitation prescribed u/S. 73(10) of the COST Act, 2017, for the Financial Year 2018-19, till 30-04-2024, are ultravires Section 168-A of the COST Act, 2017, manifestly arbitrary, violative of Article 14 of the Constitution of India, illegal and consequently quash the same.

ii. Declaring the impugned Assessment, Penalty and Interest Order, vide Ref. No. ZD370424028599Z, dated 29-04-2024, for the F.Y. 2018-19 passed by the Third Respondent under S. 73 of the GST Acts, 2017, as barred by limitation, violative of the principles of natural justice, contrary to law, without jurisdiction, unjustified, unsustainable and illegal and consequently set aside the same;

IA NO: 1 OF 2024

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to grant stay of all further proceedings including collection of tax, interest and penalty pursuant to the impugned Order, vide Ref. No. ZD370424028599Z, dated 29-04-2024, for the F.Y. 2018-19 passed by the Third Respondent, under S. 73 of the GST Acts, 2017, pending disposal of W.P.No.14426 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 the earlier orders of the High Court dated 11.07.2024, 01.08.2024, 14.11.2024, 09.01.2025 & 01.05.2025 made herein and upon hearing the arguments of SRI.G.NARENDRA CHETTY Advocate for the Petitioner, The Deputy Solicitor General for Respondent No.1, Government Pleader for Commercial Tax, for Respondent Nos.2 & 3 and Ms.Santhi Chandra, Standing Counsel for Respondent Nos.4 & 5;

WRIT PETITION NO: 14430 OF 2024**Between:**

M/s.Adityaadi Cars Private Limited, Flat No. 102, Sai Datta Apartments, Ram Nagar, Anantapur-515 004. Rep. by its Managing Director Mr.Thumati Adishesu.

Petitioner**AND**

1. The Assistant Commissioner of State Tax, Ananthapuramu-II Circle, Ananthapuramu.
2. The State of Andhra Pradesh, Rep. by its Principal Secretary, Revenue (CT) Department, A.P. Secretariat, Amaravati.
3. The Union of India, Rep. by its Secretary, Ministry of Finance, Government of India, North Block, New Delhi - 110 001.
4. The Central Board of Indirect Taxes and Customs, Rep. by its Chairman, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi - 100 001.

Respondents

Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue Writ of Mandamus or any other appropriate Writ or Order or Direction declaring (1) the action of the 1st Respondent in issuing Summary of Show Cause Notice in Form GST DRC-01, dated 31.05.2024 served on the Petitioner by RPAD on 16.06.2024 proposing to levy tax, Interest and Penalty for the tax period 2019-20, without serving Form GST DRC-01A, without DIN No. and without Signature to the Notice by the 1st Respondent as arbitrary, contrary to the provisions of the IGST / CGST / SGST Act 2017, patently barred by limitation without jurisdiction as contemplated under Section 73(10) of the IGST / CGST/SGST Act 2017, in consonance with Notification No.09/2023, dated 31.03.2023 and Notification No.56/2023-Central Tax, dated 28.12.2023, as illegal, ultra vires to Section 168A of the IGST / CGST/SGST

Act 2017, without jurisdiction, bias, frivolous, and in violation of Principles of Natural Justice and contrary to Article 14 of the Constitution of India (2) declare Notification No.09/2023, dated 31.03.2023 and Notification No.53/2023-Central Tax, dated 28.12.2023 issued by the CBIC, as ultra vires to Section 168A of the IGST / CGST/SGST Act, 2017 and set aside the Summary of Show Cause Notice in Form GST DRC-01, dated 31.05.2024 issued by the 1st Respondent, served on the Petitioner on 16.06.2024 by RPAD, as null and void, (3) the Summary of Show Cause Notice in Form GST DRC- 01, dated 31.05.2024 issued by the 1st Respondent and the Show Cause Notice cannot be questioned before the Appellate Authority;

IA NO: 1 OF 2024

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to suspend the operation of Summary of Show Cause Notice in Form GST DRC-01, dated 31.05.2024 issued by the 1st Respondent, for the tax period 2019-20, under IGST / CGST / SGST Act, 2017, pending disposal of W.P.No.14430 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 the order of the High Court order dated 11.07.2024, 01.08.2024, 22.08.2024, 14.11.2024, 09.01.2025 & 01.05.2025 made herein and upon hearing the arguments of SRI.G.NARENDRA CHETTY Advocate for the Petitioner, The Deputy Solicitor General for Respondent No.1, Government Pleader for Commercial Tax, for Respondent No.2 and Ms.Santhi Chandra, Standing Counsel for Respondent No.3;

WP NO: 16226 OF 2024:

Between:

M/s. Patel Engineering Works, Through its Authorized Representative Mr. Kiran Iswaradas Sanghvi S/o Ishwardas M Sanghvi, Aged 71 years, Having office at C-3, Industrial Area, Kancharapalem, Visakhapatnam – 530007.

Petitioner**AND**

1. Union of India, Through the Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi-110 001.
2. State of Andhra Pradesh, Through The Principal Secretary, To Government, Revenue (CT-II) Department, Secretariat, Velagapudi, Amaravati, District -Guntur.
3. Central Board of Indirect, Taxes and Customs, Ministry of Finance, North Block, New Delhi -110 001.
4. Additional Commissioner (GST-APPEALS), Office of the Commissioner of Central Tax and Customs (Appeals), D. No. 3-10-15, Ring Road, Guntur-522006.
5. The Superintendent of Central Tax, Maripalem, CGST Range, 2nd Floor, Door No. 45-57-21, Near NH-5, Narsimhanagar, Akkayapalem, Visakhapatnam - 530024.

Respondents

Petition under Article 226 of the Constitution of India praying

- a) that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a Writ of certiorari or any other appropriate Writ/ order/ direction under Article 226 of the Constitution of India calling for the records pertaining to the Petitioner case and after going into the validity and legality thereof to quash and set aside Impugned Order dated 29.02.2024 (Exhibit A1).
- b) that this Hon'ble Court be pleased to issue a Writ of certiorari or any other appropriate Writ/ order/ direction under Article 226 of the Constitution of India calling for the records pertaining to the Petitioner case and after going into the validity and legality thereof hold that the impugned Section 16(2)(c) of the CGST Act/APGST Act is violative of Articles 14,19(1)(g) and Article 21 of the Constitution of India (Exhibit "A2")

c) that this Hon'ble Court be pleased to issue a Writ of certiorari or any other appropriate Writ/ order/ direction under Article 226 of the Constitution of India calling for the records pertaining to the Petitioner case and after going into the validity and legality thereof read down impugned Section 16(2)(c) of the CGST Act / APGST Act in a manner that the same would not be applicable in the facts of the present case (Exhibit "A2")

d) that this Hon'ble Court be pleased to issue a Writ of certiorari or any other appropriate Writ/ order/ direction under Article 226 of the Constitution of India calling for the records pertaining to the Petitioner case and after going into the validity and legality thereof direct Respondent No. 3 to issue guidelines/ instructions to its officer to not initiate recovery proceedings pursuant to the order of the First Appellate Authority or any other authority against whose order the appeal lies before the GST Appellate Tribunal under Section 112 of the CGST Act/APGST Act

e) for costs of this Petition.

IA NO: 1 OF 2024

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to suspend the Impugned Order dated 29.02.2024 passed by Respondent No.4 forthwith a direction not to recover the demand confirmed vide the Impugned Order dated 29.02.2024, pending disposal of W.P.No.16226 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 the order of the High Court order dated 01.08.2024, 22.08.2024, 14.11.2024, 09.01.2025 & 01.05.2025 made herein and upon hearing the arguments of Sri.Sai Sundeep Manchikalapudi, Advocate for the Petitioner, Central Government for Respondent No.1,

Assistant Government Pleader for Commercial Tax for Respondent No.2,
Ms.G.Santhi Chandra, Standing Counsel for Respondent Nos.3 to 5;

WP NO: 18659 OF 2024:

Between:

M/s. SreeAkshaya Oil Refineries, D. No. 17-442, NeerugantiVeedhi, Near Venkateswara Theatre, Ananthapur-515001, Anantapur District, Andhra Pradesh, Rep. by its Partner, Mr. M. Subbaiah.

Petitioner

AND

1. The Union of India, rep. by its Secretary (Finance), Ministry of Finance, North Block, New Delhi - 110001.
2. The State of Andhra Pradesh, , Rep. by the Principal Secretary to the Government, Revenue (ST) Department, A.P. Secretariat Buildings, Velagapudi, Guntur District, Andhra Pradesh.
3. The Additional Commissioner (GST-Appeals), Office of the Commissioner of Central Tax and Customs (Appeals), D. NO.3-30-15, Ring Road, Guntur - 522006, Guntur District, Andhra Pradesh.
4. The Superintendent of Central Tax,Anantapur GST Range-2, D. NO.28-999, 3rd Floor, GST Bhavan, Beside Montessori School, Sangamesh Nagar, Anantapur-247524, Anantapur District, Andhra Pradesh.
5. The Assistant Commissioner of Central Tax,Anantapur GST Division, D. No. 28-999, I Floor, GST Bhavan, Beside Montessori School, Sangamesh Nagar, Anantapur-515001, Anantapur District, Andhra Pradesh.
6. The Commissioner of Central Tax,TirupatiCommissionerate, 9/86-A, Amaravathi Nagar, West Church Compound, M.R. Palli Road, Tirupati-2240454, Tirupati District, Andhra Pradesh.

Respondents

Petition under Article 226 of the Constitution of India is filed 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 Section 16(2)(c) and S. 41(2) of the GST Acts, 2017, are ultra vires, violative of Article 14 of the Constitution of India and consequently quash the same or in the alternative declare that they should be read down in so far as they impose obligation on the recipient to ensure payment of tax by supplier to the Government and further obligate the recipient to verify admissibility of ITC availed by the supplier and consequently set aside the impugned Order-in-Appeal No. TTD-GST-000-APP-2024-25, dated 30-05-2024, passed by the Third Respondent for the Tax Periods April, 2018 to March, 2020 under the CGST and SGST Acts, 2017, which is also illegal as being violative of the principles of natural justice as it was passed without effectively considering the written objections and evidence filed by the Petitioner and the findings of the Fourth Respondent and without furnishing copy of the intelligence report/material based on which it was passed and without affording opportunity to cross examine the supplier, and is therefore not valid and illegal even on other grounds and consequently restore the Order-in- Original No. 04/2022-23 (GST)(SUPDT.), dated 29-12-2022 passed by the Fourth Respondent.

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 all further proceedings, including recovery of Tax, Penalty and interest, pursuant to the impugned Order-in-Appeal No. TTD-GST-000-APP-009-2024-25, dated 30-05-2024, passed by the Third Respondent for the Tax Periods April, 2018, to March, 2020, under the CGST and SGST Acts, 2017, Pending disposal of WP 18659 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 the order of the High Court order dated 29.08.2024, 14.11.2024, 09.01.2025 & 01.05.2025 made herein and upon hearing the arguments of Sri G NARENDRA CHETTY Advocate for the Petitioner and of LEARNED DEPUTY SOLICITOR GENERAL for the

Respondent No.1 and of GP FOR COMMERCIAL TAX for the Respondent No.2 and of Ms.SANTHI CHANDRA, Standing Counsel for Central Tax for the Respondent Nos.3 to 6;

WP NO: 22386 OF 2024:

Between:

Deccan Ferro Alloys Pvt. Ltd., Represented by its Managing Director Mr. P. Sivarama Raju, Ramanagar, Chintalapalem, Pendurthi- 531173 Visakhapatnam District.

Petitioner

AND

1. The Dy Commissioner(ST), O/o. the Chief Commissioner (ST), A.P., Kunchanapalli, Guntur District.
2. The Additional Commissioner (ST), Appellate Authority, Vijayawada
3. M/s. GangisettySreedhar, 2, D No 21/185, Kamasawri, G Agraharam Near Up School, Cheepurupalli, Vizianagaram - 535128 Andhra Pradesh
4. The State of Andhra Pradesh, Rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Velagapudi, Amaravathi, Guntur District.
5. The Union of India, Ministry of Finance, Rep. by its Secretary, New Delhi.

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 grant the following reliefs:

- A. To issue Writ of Mandamus and/or any other similar/appropriate Writ, declaring that the provisions of clause (c) of Sec. 16 (2) of the Act, particularly the words the tax charged in respect of such supply has been actually paid to the government, in spite of the tax paid by the purchaser to the seller and the seller not paying the tax to the Government, as illegal, arbitrary, unjust, improper, unfound and violate the Articles 14, 19(I)(g), 21, 265 and 300-A of

the Constitution of India and in-operative in law to the extent it is prejudicial to the interest of the Petitioner and subject matter of the present Petition. Consequently,

B. to declare that the Order No. DIN. 3731082357126 Dt.31-08-2023, (Ex. P-4) passed U/s. 73(1) of the APGST Act of 2017, and the CGST Act, 2017 for the tax period from April 2018 to March 2019, passed by the P Respondent, as illegal and in-operative in law. and

C. to declare that the order in Form GST-04 Dt. 29.04.2024 (Ex. P-5), passed by the 2nd Respondent as illegal and in-operative in law;

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 collection of the disputed tax CGST of Rs. 4,17,202/- and SGST of Rs. 4,17,202/- and Interest of Rs. 3,19,404/- relating to COST and Rs. 3,19,404/- relating to SGST, for the tax period from April 2018 to March 2019 pursuant to the order of the 1st Respondent dated 31.08.2023 (Ex.P-4), as confirmed by the 2nd Respondent vide order in Form GST-04 Dt. 29.04.2024 (Ex. P-5), pending disposal of WP No. 22386 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 04.10.2024, 14.11.2024, 09.01.2025 & 01.05.2025 upon hearing the arguments of MS.SANTHI CHANDRA, Standing Counsel for the Respondent No.1 and of GP FOR COMMERCIAL TAX for the Respondent Nos.2 & 4 and of SRI PASALA PONNA RAO, DEPUTY SOLICITOR GENERAL for the Respondent No.5;

WP NO: 22459 OF 2024:

Between:

M/s. Deccan Ferro Alloys Pvt. Ltd., Represented by its Managing Director Mr. P. Sivarama Raju, Ramanagar, Chintalapalem, Pendurthi-531173
Visakhapatnam District.

Petitioners

AND

1. The Dy. Commissioner (ST), O/o. the Chief Commissioner (ST), A.P., Kunchanapalli, Guntur District.
2. The Additional Commissioner (ST), Appellate Authority, Vijayawada
3. M/s. Gangisetty Sreedhar, 2, D No 21/185, Kamasawri, G Agraharam Near Up School, Cheepurupalli, Vizianagaram- 535128 Andhra Pradesh
4. The State of Andhra Pradesh, Rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Velagapudi, Amaravathi, Guntur District.
5. The Union of India, Ministry of Finance, Rep. by its Secretary, New Delhi.

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 grant the following reliefs –

A. To issue Writ of Mandamus and/or any other similar/appropriate Writ, declaring that the provisions of clause (c) of Sec. 16 (2) of the Act, particularly the words the tax charged in respect of such supply has been actually paid to the government, in spite of the tax paid by the purchaser to the seller and the seller not paying the tax to the Government, as illegal, arbitrary, unjust, improper, unfound and violate the Articles 14, 19(1)(g), 21, 265 and 300-A of the Constitution of India and in-operative in law to the extent it is prejudicial to the interest of the Petitioner and subject matter of the present Petition. Consequently,

B. to declare that the Order No. DIN 3731082310726 Dt.31-08-2023, (Ex. P-4) passed U/s. 73(1) of the APGST Act of 2017, and the CGST Act, 2017 for the tax period from July 2017 to March 2018, passed by the 1st Respondent, as illegal and in-operative in law. and

C. to declare that the order in Form GST-04 Dt. 29.04.2024 (Ex. P-5), passed by the 2nd Respondent as illegal and in-operative in law

IA NO: 1 OF 2024

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 grant stay of collection of the disputed tax of COST of Rs.1,76,217/- and SGST of Rs.1,76,217/- and Interest of Rs. 1,72,102/- relating to CGST and Rs. 1,72,102/- relating to SGST, for the tax period from July 2017 to March 2018 pursuant to the order of the 1st Respondent dated 31.08.2023 (Ex.P-4), as confirmed by the 2nd Respondent vide order in Form GST-04 Dt. 29.04.2024 (Ex. P-5), pending disposal of WP No. 22459 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 04.10.2024, 14.11.2024, 09.01.2025 & 01.05.2025 upon hearing the arguments of Sri A SARVESWAR RAO Advocate for the Petitioner and of Ms. Santhi Chadra, Standing Counsel for the Respondent No.1, GP FOR COMMERCIAL TAXES for Respondent Nos. 2 and 4, Deputy Solicitor General for Respondent No.5;

WP NO: 24211 OF 2024:**Between:**

M/s N S Group, Represented by its Partner- Smt Devarakonda Alekhya, D.No. 19-4-13-2, Aravetinagar, Anantapur, Anantapur Andhra Pradesh PIN-515 001.

...Petitioner

AND

1. Superintendent of Central Tax, Anantapur COST Range-1, Door No-28-999, 2nd Floor, GST Bhavan, Besides Montessori School Sangamesh Nagar, Anantapur-PIN-515001.
2. State of Andhra Pradesh, Represented by the Secretary to Government of A.P. Revenue (CT) Department, Government of A.P. Secretariat Buildings Velagapudi, Mangalagiri Mandal, Guntur (District), AP, PIN-522 503.

3. Union of India, Represented by the Secretary Ministry of Finance, Revenue Department North Block, Central Secretariat, New Delhi-PIN-110 001.

...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 in the nature of Writ of Mandamus, quashing the Notification No-56 of 2023 - Central Tax, dated 28-12-2023 and the Notification No- 9 of 2023-Central Tax dated 31-03-2023 issued by the Government of India and the corresponding Notifications issued by Government of A.P. and also the Section 16(2)(c) of the COST Act, 2017 and the Section 16(2)(c) of the APGST Act, 2017 as ultra vires of Section 168A of the GST Acts and the Article 14 of the Constitution of India, respectively (b) and to set-aside the impugned common orders-in-original No-6/2024 (GST)(AC), Assistant Commissioner(CT), of GST Division, Anantapuram with DIN 20240155YL000000DO3E, as void and inoperative, without jurisdiction, violative of Article 14 of the Constitution of India, and the principles of Natural justice

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 stay the collection of the disputed tax of Rs.300,976 + Rs.300,976, the interest of Rs.320,527 + Rs.320527 and the penalty of Rs. 408791 + Rs.40879 + Rs.20,000 and the late fees of Rs. 14000 + Rs.14000 (Total Rs.21,08,588) for the various reasons mentioned in detail in this affidavit (part-B); pending disposal of WP No. 24211 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 24.10.2024, 14.11.2024, 09.01.2025 &

01.05.2025 upon hearing the arguments of Sri J.N VENKATA SURESH KUMAR, Advocate for the Petitioner, and of M/s SANTHI CHANDRA, Standing Counsel for the Respondent No.1, and of GP FOR COMMERCIAL TAX, for the Respondent No.2, and of SRI PASALA PONNA RAO, DEPUTY SOLICITOR GENERAL OF INDIA, for the Respondent No.3;

WP NO: 27421 OF 2024:

Between:

M/s. Benq Catering And Allied Service Pvt Ltd, Rep. by its Managing Director, Mr. Louis Danial Hiruthaya Raj Plot No.79, Opp: DVB Raju Villas, Diwancheruvu, Rajanagaram Rajahmundry - 533294, East Godavari Dist., Andhra Pradesh

Petitioner

AND

1. The Assistant Commissioner (ST), Alcot Gardens Circle, Rajahmundry
2. The Additional Commissioner (ST), Appellate Authority (ST), Vijayawada.
3. State of Andhra Pradesh, rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Velagapudi, Amaravati, Guntur District.
4. Union of India, rep. by its Secretary (Finance), North Block, New Delhi- 110 001.

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 a Writ of Mandamus or any other appropriate writ or order or direction-

(a) declaring Section 16(2)(c) of the CGST Act / SGST Act, 2017 as violative of Article 14 of the Constitution of India in as much as it imposes the obligation that the supplier must have paid the tax before the Petitioner can

avail input tax credit, which is arbitrary, unreasonable and beyond the control of the Petitioner and also violative of Article 14 of the Constitution; and

(b) consequently, set-aside the impugned order of the 2nd Respondent in APL-04, dated 25.5.2023, denying the benefit of input tax credit for the Period July 17 to March 2020 by applying Section 16(2)(c) of the CGST and SGST Acts;

IA NO: 2 OF 2024

Petition under Section 151 CPC is filed praying that in the circumstances stated in the grounds filed in support of the petition, the High Court may be pleased to grant stay of all further proceedings pursuant to the impugned order of the 2nd Respondent dated 25.5.2023 respectively for the tax period July 17 to March, 2020, pending disposal of WP No. 27421 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 05.12.2024, 09.01.2025 & 01.05.2025 upon hearing the arguments of Sri Srinivasa Rao Kudupudi, Advocate for the Petitioner, GP for Commercial Tax for the Respondent Nos.1 to 3, Sri Pasala Ponnarao, Deputy Solicitor General of India for Respondent No.4;

WP NO: 30139 OF 2024

Between:

1. The Superintendent of Post Offices, Anantapur Division, Anantapur- 515001
2. The Postmaster, Guntakal Head Post Office, Guntakal- 515 801.

...Petitioners

AND

1. Union of India, Represented by its Secretary, Ministry of Finance, North Block New Delhi-110001.
2. The Superintendent of Central Tax, Tadipatri CGST Range, Anantapur GST Division 15/1247, 2nd Road, Sanjeeva Nagar, Tadipatri-515411.

3. State of Andhra Pradesh, Rep. by its Principal Secretary,
(Revenue)(CT) Department, Secretariat, Vellagapudi, Guntur District.

...Respondents

Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased may be pleased to issue a writ, order or direction more particularly one in the Nature of a Writ of Certiorari or any other appropriate writ, (a) declaring Section 16 (2) (c) of the COST Act/ SGST Act, 2017 as violative of the Article 14 of the Constitution of India in as much as it imposes the obligation that the supplier must have paid the tax before the Petitioner can avail input tax credit, which is arbitrary, unreasonable and beyond the control of the Petitioner and also violative of Article 14 of the Constitution, (b) consequently set aside the ORDER-IN-ORIGINAL No. 20/2024-25 (GST) (SUPDT.), Dt. 19.04.2024, passed U/sec 73 of CGST Act, 2017, Sec 73 of APGST Act, 2017, r/w Sec 20 of the IGST Act, 2017, along with interest payable thereon u/sec 50 (3) of CGST Act, 2017, 50 (3) of APGST Act, 2017, r/w Rule 88B of CGST Rules, 2017 and a penalty U/sec 122 (2) (a) of CGST Act, 2017, 122 (2) (a) of APGST Act, 2017, r/w Sec 20 of IGST Act, 2017, as arbitrary, illegal, without jurisdiction, without authority of law and contrary to settled principles of law;

IA NO: 1 OF 2024:

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to grant stay of all further proceedings pursuant to the impugned order of the 2nd Respondent passed in ORDER-IN- ORIGINAL No. 20/2024-25 (GST) (SUPDT.), Dt. 19.04.2024 including recovery of tax, interest and penalty, pending disposal of WP.No.30139 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 the order of the High Court order dated 02.01.2025, 09.01.2025 & 01.05.2025 made herein and upon hearing the arguments of Sri G.Sai Narayana Rao, SC FOR CENTRAL. GOVT. Advocate for the Petitioner and Sri Pasala Ponna Rao, Deputy Solicitor General for the Respondent No.1 and M/s Shanthi Chandra, Standing Counsel for the Respondent No.2 and GP for Commercial Tax for the Respondent No.3;

WP NO: 30877 OF 2024:

Between:

M/s R V R Constructions, Represented by the Managing Partner- Rami Reddy Viswanatha Reddy, 9/25/60D/4, Janathapeta North, Kavali, SPSR Nellore (District), A.P., PIN 524 201.

...Petitioner

AND

1. Assistant Commissioner Of State Tax, Kavali Circle, Door No11-22-4B, Ramamurthy Peta, Kavali, SPSR Nellore District, A.P., PIN 524 201.
2. State of Andhra Pradesh, Represented by the Secretary to Government of A.P. Revenue (CT) Department, Government of A.P. Secretariat Buildings Velagapudi, Mangalagiri Mandal, Guntur (District), AP, PIN -522 503
3. The Branch Manager, ICICI Bank, Kavali Branch, Ongole Bus Stand Area, Kavali, Nellore (District) A.P. PIN 524201.

...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 in the nature of Writ of Mandamus, declaring the Section 16(2)(C) of the GST Acts as ultra vires of the Article 14 of the Constitution of India and setting aside the

impugned common orders of the Assistant Commissioner of State Tax, Kavali Circle, vide order No -ZH370122OD29291 dated 11-01-2022.

IA NO: 2 OF 2024

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 the collection of the disputed tax of Rs. 58,64,518, interest of Rs.20,19,096 and penalty of Rs.58,64,518 the for various reasons mentioned in detail in this affidavit and to pass such other order or the orders in the interest of Justice, lest the Petitioner will be put to irreparable economic loss. The levy of tax, penalty and , interest has no legs to stand. The balance of convenience is clearly in favour of the petitioner and against the Respondents., pending disposal of WP No. 30877 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 02.01.2025, 09.01.2025 & 01.05.2025 upon hearing the arguments of Sri J.N Venkata Suresh Kumar, Advocate for the Petitioner and of GP for Commercial Tax for the respondent Nos.1 & 2, the Court made the following;

ORDER:

"Pleadings be completed.

List on 09.10.2025.

Interim orders granter earlier shall continue to operate till the next date of hearing."

//TRUE COPY//

**SD/- K.SRINIVASA RAJU
ASSISTANT REGISTRAR**

SECTION OFFICER

To,

1. One CC to SRI.M.V.J.K.KUMAR Advocate [OPUC]
2. One CC to SRI.A.SARVESWAR ROW Advocate [OPUC]
3. One CC to Sri.V.V.Rama Krishna Advocate [OPUC]
4. One CC to Sri.Srinivasa Rao Kudupudi Advocate [OPUC]

5. One CC to SRI.P.GIRISH KUMAR Advocate [OPUC]
6. One CC to Sri.S.V.S.PRASADA RAO, Advocate [OPUC]
7. One CC to SRI.SHAIK JEELANI BASHA Advocate [OPUC]
8. One CC to SRI.BATTU SRINIVASA RAO Advocate [OPUC]
9. One CC to Sri J.N.Venkata Suresh Kumar Advocate [OPUC]
10. One CC to SRI SURESH KUMAR ROUTHU, Standing Counsel [OPUC]
11. One CC to SRI P. BADRINATH, Advocate [OPUC]
12. One CC to SMT CHARLA SANTI Advocate [OPUC]
13. One CC to Sri.Anil Kumar Bezawada Advocate [OPUC]
14. One CC to Sri.P.Karthik Ramana, Advocate [OPUC]
15. One CC to Sri Paredy Rosi Reddy, Advocate [OPUC]
16. One CC to Sri. G.Narendra Chetty, Advocate [OPUC]
17. One CC to Sri.Josyula Bhaskara Rao, Standing Counsel for CBIC. (OPUC)
18. Two CCs to GP for Commercial Tax, High Court of A.P.(OUT)
19. One CC to Sri. G.Sai Narayana Rao, SC FOR CENTRAL GOVT. Advocate [OPUC]
20. One CC to the Sri.Pasala Ponna Rao, Deputy Solicitor General [OPUC]
21. One CC to Sri.Sai Sundeep Manchikalapudi, Advocate [OPUC]
22. One CC to Ms.Santhi Chandra, Standing Counsel [OPUC]
23. One CC to SRI. AMANCHI ROYAL, Advocate [OPUC]
24. Two CCs to GP FOR REVENUE, High Court of Andhra Pradesh. [OUT]
25. One CC to Sri Y.V.Anil Kumar, Standing Counsel [OPUC]
26. Two spare copies

HIGH COURT

HC, J

&

RRR, J

DATED: 17/07/2025

LIST ON 09.10.2025

ORDER

WRIT PETITION NO: 24682 of 2023 along with W.P. Nos. 7084 of 2019; 5610, 5645 of 2020; 20270, 23675, 27215, 30234 of 2021; 31342, 33208, 35709 of 2022; 14767, 14775, 14805, 14847, 17755, 17756, 20186, 21031, 21639, 21714, 24883, 27374, 27548, 28351, 30788, 30790, 31527, 31859, 32194, 33500 of 2023; 2240, 3146, 3478, 3482, 4425, 9956, 9957, 11336, 11419, 11537, 11718, 14029, 14040, 14426, 14430, 16226, 18659, 22386, 22459, 24211, 27421, 30139, 30877 of 2024

EXTENSION OF INTERIM ORDER

