

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



FRIDAY, THE TWENTY SIXTH DAY OF SEPTEMBER,

TWO THOUSAND AND TWENTY FIVE

:PRESENT:

HONOURABLE THE CHIEF JUSTICE DHIRAJ SINGH THAKUR

AND

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

WRIT PETITION NO: 26509 OF 2025

Between:

M/s. Sree Gajalakshmi Oil Mill, Survey No. 868/869, N.H. 7, Pamidi,
Anantapur, Anantapur District, Andhra Pradesh - 515775, Rep. by its
Proprietor Mr. N. Brahmananda 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 Additional Commissioner (GST-Appeals), o/o The Commissioner of
Central Tax & Customs (Appeals), D. No. 3-30-15, Ring Road, Guntur,
Guntur District, Andhra Pradesh - 522006.
4. The Assistant Commissioner of Central Tax, Anantapur GST Division,
D. No. 28-999, 1st Floor, GST Bhavan, Beside Montessori School,
Sangamesh Nagar, Anantapur, Anantapur District, Andhra Pradesh -
515001.

Respondents

WHEREAS the Petitioner above named through his Advocate Sri. G NARENDRA CHETTY presented this Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate Writ, Order or Direction more particularly in the nature of MANDAMUS declaring that Section 16(2)(c) and Section 41(2) 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 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 obligates 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-042-2023- 24, dated 31-01-2024, in Appeal No. 04/2023(T)(D)GST, passed by the Third Respondent for the Tax Periods July, 2017 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 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 not valid even on merits.

AND WHEREAS the High Court upon perusing the petition and affidavit filed herein and upon hearing the arguments of Sri G NARENDRA CHETTY, Advocate for the Petitioner, directed issue of notice to the Respondents herein to show cause as to why this WRIT PETITION should not be admitted.

You viz:

1. The Secretary (Finance), Ministry of Finance, The Union of India, North Block, New Delhi - 110001.
2. The Principal Secretary to the Government, Revenue (ST) Department, The State of Andhra Pradesh, A.P. Secretariat Buildings, Velagapudi, Guntur District, Andhra Pradesh.

3. The Additional Commissioner (GST-Appeals), o/o The Commissioner of Central Tax & Customs (Appeals), D. No. 3-30-15, Ring Road, Guntur, Guntur District, Andhra Pradesh - 522006.
4. The Assistant Commissioner of Central Tax, Anantapur GST Division, D. No. 28-999, 1st Floor, GST Bhavan, Beside Montessori School, Sangamesh Nagar, Anantapur, Anantapur District, Andhra Pradesh - 515001.

are be and hereby directed to show cause either appearing in person or through an Advocate, as to why in the circumstances set out in the petition and the memorandum of grounds filed therewith (copy enclosed) this WRIT PETITION should not be admitted on or before **09.10.2025** to which date the case stands posted for hearing.

IA NO: 1 OF 2025

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, including recovery of Tax, Penalty and interest, pursuant to the impugned Order-in-Appeal No. TTD-GST-000-APP-042-2023-24, dated 31-01-2024, in Appeal No. 04/2023(T)(D)GST, passed by the Third Respondent for the Tax Periods July, 2017 to March, 2020, under the CGST and SGST Acts, 2017.

The Court made the following ORDER:

Notice.

Service is waived by learned Government Pleader for Commercial Tax for respondent No.2 and Ms. Santhi Chandra, learned Standing Counsel, for respondent Nos.3 & 4.

List along with W.P.No.24682 of 2023 and batch on 09.10.2025.

In the meantime, the order impugned shall remain stayed subject to the petitioner depositing before the concerned authority, 10% of the disputed tax within four weeks from today.

SD/- M.SRINIVAS
ASSISTANT REGISTRAR
SECTION OFFICER

//TRUE COPY//

To,

1. The Secretary (Finance), Ministry of Finance, The Union of India, North Block, New Delhi - 110001.
2. The Principal Secretary to the Government, Revenue (ST) Department, The State of Andhra Pradesh, A.P. Secretariat Buildings, Velagapudi, Guntur District, Andhra Pradesh. (by SPECIAL MESSENGER)
3. The Additional Commissioner (GST-Appeals), o/o The Commissioner of Central Tax & Customs (Appeals), D. No. 3-30-15, Ring Road, Guntur, Guntur District, Andhra Pradesh - 522006.
4. The Assistant Commissioner of Central Tax, Anantapur GST Division, D. No. 28-999, 1st Floor, GST Bhavan, Beside Montessori School, Sangamesh Nagar, Anantapur, Anantapur District, Andhra Pradesh - 515001. (Addressee Nos. 1, 3 & 4 by RPAD- along with a copy of petition and memorandum of grounds)
5. One CC to Sri. G NARENDRA CHETTY, Advocate [OPUC]
6. One CC to Ms. SANTHI CHANDRA, STANDING COUNSEL [OPUC]
7. Two CCs to GP FOR COMMERCIAL TAX, High Court of Andhra Pradesh. [OUT]
8. One spare copy

JSS

HIGH COURT

HC, J
&
RRR, J

DATED:26/09/2025

LIST ALONG WITH W.P.NO.24682 OF 2023 AND BATCH ON 09.10.2025.

NOTICE BEFORE ADMISSION

WP.No.26509 of 2025

DIRECTION

