

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

WEDNESDAY, THE TWENTY FOURTH DAY OF SEPTEMBER

TWO THOUSAND AND TWENTY FIVE



:PRESENT:

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 26366 OF 2025

Between:

M/s. KHL Sai Infra, III Floor, No. 3, Sahithi Eswar, Kanaka Durga
Gazetted Officers Colony Road, Gurunanak Colony, Vijayawada,
Krishna District, Andhra Pradesh-520008, Rep. by its Partner Mr. P.
Venkata Kiran Kumar.

Petitioner

AND

1. The Assistant Commissioner of Central Tax, Vijayawada CGST Divisional Office, D. No. 55-17, C-14 and PC-1, 3rd Floor, Stalin Corporate, Road No. 2, Industrial Estate, Auto Nagar, Vijayawada, Krishna District, Andhra Pradesh - 520008.
2. The State of Andhra Pradesh, Rep. by the Principal Secretary to the Government, Revenue (CT) Department, A.P. Secretariat Buildings, Velagapudi, Guntur District, Andhra Pradesh.
3. The Union of India, rep. by the 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 holding that the impugned Ex-Parte “Order under Section 73” passed by the First Respondent vide Reference No-ZD370824025216E, dated 29-08-2024, for the F.Y. 2019-20 under the GST Acts, 2017, which does not contain either Physical or Digital Signature and is an un-signed order, which does not contain DIN, which was passed pursuant to Show Cause Notice which does not contain Signature or DIN, which was passed without issuing Pre-Show Cause Notice in Form GST DRC-01A which is mandatory as per the unamended Rule 142(1A) which is applicable for the subject F.Y., and which even on merits is not sustainable and imposes double taxation, as contrary to law, invalid, non-est, deemed to have never been issued, not an Order in the eye of law, and illegal and consequently set aside the same.

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, interest, penalty and late fee, pursuant to the impugned “Order under Section 73” passed by the First Respondent vide Reference No: ZD370824025216E, dated 29-08-2024, for the F.Y. 2019-20 under the GST Acts, 2017.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and upon hearing the arguments of Sri. G NARENDRA CHETTY, Advocate for the Petitioner and of GP FOR COMMERCIAL TAX, for the Respondent No.2 and of Smt. SANTHI CHANDRA, STANDING COUNSEL, for the Respondent No.1 and of ADDITIONAL SOLICITOR GENERAL OF INDIA, for the Respondent No.3;

The Court made the following ORDER:

Post on 08.10.2025, in the ‘Motion List’.

In the meanwhile, there shall be stay of recovery of tax pursuant to the impugned order, dated 29.08.2024, for a period of six (06) weeks.

SD/- K.SRINIVASA RAJU
ASSISTANT REGISTRAR
SECTION OFFICER

//TRUE COPY//

To,

1. The Assistant Commissioner of Central Tax, Vijayawada CGST Divisional Office, D. No. 55-17, C-14 and PC-1, 3rd Floor, Stalin Corporate, Road No. 2, Industrial Estate, Auto Nagar, Vijayawada, Krishna District, Andhra Pradesh - 520008. (BY RPAD)
2. The Principal Secretary to the Government, Revenue (CT) Department, The State of Andhra Pradesh, A.P. Secretariat Buildings, Velagapudi, Guntur District, Andhra Pradesh. (by SPECIAL MESSENGER)
3. The Secretary (Finance), Ministry of Finance, The Union of India, North Block, New Delhi- 110001. (BY RPAD)
4. One CC to Sri. G NARENDRA CHETTY, Advocate [OPUC]
5. One CC to Smt. SANTHI CHANDRA, STANDING COUNSEL, [OPUC]
6. One CC to ADDITIONAL SOLICITOR GENERAL OF INDIA, High Court of Andhra Pradesh. [OPUC]
7. Two CCs to GP FOR COMMERCIAL TAX, High Court Of Andhra Pradesh. [OUT]
8. Two Spare Copies

JSS

HIGH COURT

RRR, J

&

TCDS, J

DATED:24/09/2025

POST ON 08.10.2025, IN THE 'MOTION LIST'.

ORDER

WP.No.26366 of 2025

STAY

