

[3529]

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

**WEDNESDAY, THE THIRD DAY OF DECEMBER
TWO THOUSAND AND TWENTY FIVE**

:PRESENT:

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

&

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 32998 OF 2025

Between:

M/s. SEA LION OFFSHORE DIVING (P) LTD, D.No. 7-5-181, Ground Floor, Devi Krupa, Ocean View Layout, Near Aqua Sports Complex, Pandurangapuram, Visakhapatnam -530003 Rep. by its MANAGING DIRECTOR Sri. SURYA PRAKASARA RAO REDDI, Slot. KONDA REDDI

.... Petitioner

AND

1. The Assistant Commissioner, O/o. Asst. Commissioner of Central Tax and Central Excise, Amaravathi CGST Division Office, Central Revenue Building, M.G. Road, Vijayawada, Krishna District, Andhra Pradesh.
2. Union of India, Represented by its Secretary, Ministry of Finance, New Delhi -110001.
3. The Branch Manager, State Bank of India, D.No. 58-1-370/4, Vaishnavi Complex, Bajo Junction, Butchirajupalem, Visakhapatnam, Andhra Pradesh-53002

.... 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 Order in Original No. 09/2023-24-S.Tax (VIZAG NORTH DIVISION) dated 30-01-2024 in C.No.

V/15/270/2020/Adj passed by the 1st Respondent herein levying service tax of Rs. 9,17,195/- on the alleged short declared/ suppressed amount of Rs. 63,25,483/- that was declared in Income Tax Return but not under Finance Act 1994 for the period from 01.04.2015 to 31.03.2016 under Section 73(1) of the Finance Act 1994 along with interest and penalty not served with any show cause notice or adjudicating order as illegal, arbitrary, unjust, improper, violative of principles of natural justice, contrary to the provisions of Finance Act 1994 barred by limitation, violative of articles 14, 19(1)(g), 21, 265 and 300-A of Constitution of India and grant such other relief.

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 STAY all further proceedings pursuant to Order in Original No. 09/2023-24-S.Tax (VIZAG NORTH DIVISION) dated 30-01-2024 in C.No. V/15/270/2020/Adj passed by the 1st Respondent, Pending disposal of WP 32998 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and upon hearing the arguments of SRI M V J K KUMAR Advocate for the Petitioner, SRI SANTHI CHANDRA Standing Counsel for the Respondent No.1, Additional Solicitor General of India for respondent No.2, the Court made the following.

ORDER

Learned Standing Counsel seeks further time.

Post on 10.12 2025.

In the meanwhile, *status-quo* obtaining as on today in relation to the Bank account of the petitioner, shall be maintained.

SD/- G HELA NAIDU
DEPUTY REGISTRAR

SECTION OFFICER

//TRUE COPY//

To,

1. The Assistant Commissioner, O/o. Asst. Commissioner of Central Tax and Central Excise, Amaravathi CGST Division Office, Central Revenue Building, M.G. Road, Vijayawada, Krishna District, Andhra Pradesh.
2. Union of India, Represented by its Secretary, Ministry of Finance, New Delhi -110001.
3. The Branch Manager, State Bank of India, D.No. 58-1-370/4, Vaishnavi Complex, Bajo Junction, Butchirajupalem, Visakhapatnam, Andhra Pradesh-53002(1 to 3 by RPAD)
4. One CC to Additional Solicitor General of India, High Court of AP
5. One CC to SRI. M V J K KUMAR Advocate [OPUC]
6. One CC to SRI. SANTHI CHANDRA Advocate [OPUC]
7. **Two spare copies.**

ksr

HIGH COURT

RRR, J
&
TCDS, J

DATED:03/12/2025

Post on 10.12 2025.

ORDER

WP.No.32998 of 2025

STATUS-QUO

