IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

(SPECIAL ORIGINAL JURISDICTION)

TUESDAY, THE FIFTH DAY OF MAY

TWO THOUSAND AND TWENTY SIX

:PRESENT:

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 33259 OF 2025

Between:

Srinivasa Associates, Rep. by its Partner, Sri M.V.Ramana Reddy D.N0.6-4-B, Sunnapurallipalli Village K. Kothapalli, Yerraguntla Mandal Kadapa District - 516380 Andhra Pradesh

Petitioner

AND

1. The Assistant Commissioner Of Central Tax, Kadapa Division, 1/343, II Floor, City Plaza Commercial Centre Opp- District Court, RTC Bus Stand Road Kadapa, Andhra Pradesh
2. The Deputy Commissioner of Central Tax, Kadapa Division, 1/343, II Floor, City Plaza Commercial Centre Opp- District Court, RTC Bus Stand Road Kadapa, Andhra Pradesh-
3. 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 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 action of the Respondents in attaching the bank accounts of the Petitioner without service of assessment order alleged to be passed on 30.9.2022 by the 1st Respondent for the period 2015-16 to 2017-18 (upto June 2017) levying service tax on the exempted turnover as illegal, arbitrary, contrary to law and in violation of principles of natural justice and set aside the same and consequently direct the 1st Respondent to serve the original assessment order dated 30.9.2022 to avail the remedies available to the Petitioner to contest the matter in a court of law;

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 recovery of the disputed demand pursuant to the impugned assessment order dated 30.9.2022 passed by the 1st Respondent for the tax period 2015-16 to 2017-18 (upto June 2017) under the Finance Act, 1994, Pending disposal of WP 33259 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 SRINIVASA RAO KUDUPUDI Advocate for the Petitioner, Sri SAnthi Chandra (STANDING COUNSEL FOR CBIC) Advocate for the Respondent Nos.1 to 4 and the Court made the following.

ORDER

The main grievance of the petitioner is that the bank account of the petitioner had been attached without service of the assessment order, that is said to have been passed on 30.09.2022.

Sri Kunuku Durga Prasad, learned Standing Counsel sought time to obtain instructions in this regard on 03.12.2025, 17.02.2026, 25.02.2026, 17.03.2026, 2.04.2026 and 28.04.2026.

As there is no response from the learned Standing Counsel, a prima facie presumption that the contention of the petitioner is correct would arise.

Accordingly, the attachment of the bank account of the petitioner shall stand withdrawn.

Post in usual course.

SD/- K.J.RAJA BABU
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner Of Central Tax, Kadapa Division, 1/343, II Floor, City Plaza Commercial Centre Opp- District Court, RTC Bus Stand Road Kadapa, Andhra Pradesh
2. The Deputy Commissioner of Central Tax, Kadapa Division, 1/343, II Floor, City Plaza Commercial Centre Opp- District Court, RTC Bus Stand Road Kadapa, Andhra Pradesh-
3. The Secretary (Finance) Ministry of Finance, Union of India, North Block New Delhi 110001(addressee 1 to 3 by **RPAD**)
4. One CC to SRI. SRINIVASA RAO KUDUPUDI Advocate [OPUC]
5. One CC to Sri Santhi Chandra (STANDING COUNSEL FOR CBIC) Advocate [OPUC]
6. Two spare copies.

HIGH COURT

RRR,J&
TCDS,J

DATED:05/05/2026

POST IN USUAL COURSE

ORDER

WP.No.33259 of 2025

DIRECTION