

IN THE HIGH COURT OF ANDHRA PRADESH :: AMARAVATI
(Special Original Jurisdiction)

WEDNESDAY, THE THIRD DAY OF JULY
TWO THOUSAND AND TWENTY FOUR



PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO
AND

THE HONOURABLE SRI JUSTICE HARINATH.N

WRIT PETITION NO: 13271, 13300, 13315, 13316 & 13326 OF 2024

WRIT PETITION NO: 13271 OF 2024

Between:

Sri Saidurga Automobiles, Represented by Shri. Harish Pragada, D. No. 3-1-34, GNT Road, Tuni, East Godavari District, Andhra Pradesh - 533 401.

...PETITIONER

AND

1. The Assistant Commissioner, (ST), Tuni Circle, Kakinada Division, D. No. 2/17/2024, Rani Subhadramm Pet, Tuni- 533 401.
2. The State of Andhra Pradesh, Represented by its Principal Secretary, Revenue Department, (Commercial Tax) 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, the High Court may be pleased to issue a writ of mandamus or any other writ, direction or order quashing the proceedings of the 1st Respondent in order passed in Form GST DRC-07 vide Ref. No. ZD370723002019N dated 04.07.2023 in violation of Section 75(4) of the COST Act, 2017 as arbitrary, unconstitutional, unreasonable and in violation of the principles of natural justice.

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 stay the operation of the proceedings of the 1st Respondent in order passed in Form GST DRC-07 vide Ref. No. ZD370723002019N dated 04.07.2023 in violation of Section 75(4) of the COST Act, 2017 in the interest of justice.

Counsel for the Petitioner(s): SRI. ANIL KUMAR BEZAWADA

Counsel for the Respondents 1 to 3 : GP FOR COMMERCIAL TAX

WRIT PETITION NO: 13300 OF 2024 ✓

Between:

Sri Saidurga Automobiles, Represented by Shri. Harish Pragada, D. No. 3-1-34, GNT Road, Tuni, East Godavari District, Andhra Pradesh - 533 401.

...PETITIONER

AND

1. The Assistant Commissioner, Tuni Circle, Kakinada Division, D. No. 2/17/2024, Rani Subhadramm Pet, Tuni-533 401.

2. The State of Andhra Pradesh, Represented by its Principal Secretary, Revenue Department, (Commercial Tax) 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, the High Court may be pleased to issue a writ of mandamus or any other writ, direction or order quashing the proceedings of the 1st Respondent in order passed in Form GST DRC-07 vide Ref. No. ZD3707230019659 dated 04.07.2023 in violation of Section 75(4) of the CGST Act, 2017 as arbitrary, unconstitutional, unreasonable and in violation of the principles of natural justice.

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 stay the operation of the proceedings of the 1st Respondent in order passed in Form GST DRC-07 vide Ref. No. ZD3707230019659 dated 04.07.2023 in violation of Section 75(4) of the CGST Act, 2017 in the interest of justice.

Counsel for the Petitioner(s): SRI. ANIL KUMAR BEZAWADA

Counsel for the Respondents 1 to 3 : GP FOR COMMERCIAL TAX

WRIT PETITION NO: 13315 OF 2024

Between:

Sri Sai Durga Automobiles, Represented by Shri. Harish Pragada D. No. 3-1-34, GNT Road, Tuni, East Godavari District, Andhra Pradesh - 533 401.

...PETITIONER**AND**

1. The Assistant Commissioner (ST), Tuni Circle, Kakinada Division, D. No. 2/17/2024, Rani Subhadramm Pet, Tuni-533 401.
2. The State of Andhra Pradesh, Represented by its Principal Secretary, Revenue Department, (Commercial Tax) 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, the High Court may be pleased to issue a writ of mandamus or any other writ, direction or order quashing the proceedings of the 1st Respondent in order passed in Form GST DRC-07 vide Ref. No. ZD370723002024W dated 04.07.2023 in violation of Section 75(4) of the CGST Act, 2017 as arbitrary, unconstitutional, unreasonable and in violation of the principles of natural justice.

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 stay the operation of the proceedings of the 1st Respondent in order passed in Form GST DRC-07 vide Ref. No. ZD370723002024W dated 04.07.2023 in violation of Section 75(4) of the CGST Act, 2017 in the interest of justice.

Counsel for the Petitioner(s): SRI. ANIL KUMAR BEZAWADA**Counsel for the Respondents 1 to 3 : GP FOR COMMERCIAL TAX**

WRIT PETITION NO: 13316 OF 2024**Between:**

Sri Saidurga Automobiles, Represented by Shri. Harish Pragada D. No. 3-1-34, GNT Road, Tuni, East Godavari District, Andhra Pradesh - 533 4

...PETITIONER**AND**

1. The Assistant Commissioner (ST), Tuni Circle, Kakinada Division, D. No. 2/17/2024, Rani Subhadramm Pet, Tuni- 533 401.
2. The State of Andhra Pradesh, Represented by its Principal Secretary, Revenue Department, (Commercial Tax) 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, the High Court may be pleased to issue a writ of mandamus or any other writ, direction or order quashing the proceedings of the 1st Respondent in order passed in Form GST DRC-07 vide Ref. No. ZD370723001983B dated 04.07.2023 in violation of Section 75(4) of the COST Act, 2017 as arbitrary, unconstitutional, unreasonable and in violation of the principles of natural justice.

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 stay the operation of the proceedings of the 1st Respondent in

order passed in Form GST DRC-07 vide Ref. No. ZD370723001983B dated 04.07.2023 in violation of Section 75(4) of the COST Act, 2017 in the interest of justice and pass such

Counsel for the Petitioner(s): SRI. ANIL KUMAR BEZAWADA

Counsel for the Respondents 1 to 3 : GP FOR COMMERCIAL TAX

WRIT PETITION NO: 13326 OF 2024 ✓

Between:

Sri Saidurga Automobiles, Represented by Shri. Harish Pragada D. No. 3-1-34, GNT Road, Tuni, East Godavari District, Andhra Pradesh - 533 401

...PETITIONER

AND

1. The Assistant Commissioner (ST), Tuni Circle, Kakinada Division, D. No. 2/17/2024, Rani Subhadramm Pet, Tuni-533401.
2. The State of Andhra Pradesh, Represented by its Principal Secretary, Revenue Department, Commercial tax 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, the High Court may be pleased to issue a writ of mandamus or any other writ, direction or order quashing the proceedings of the 1st Respondent in order passed in Form GST DRC-07 vide Ref. No. ZD3707230019972 dated 04.07.2023 in violation of Section 75(4) of the CGST Act, 2017 as arbitrary, unconstitutional, unreasonable and in violation of the principles of natural justice.

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 stay the operation of the proceedings of the 1st Respondent in order passed in Form GST DRC-07 vide Ref. No. ZD3707230019972 dated 04.07.2023 in violation of Section 75(4) of the CGST Act, 2017 in the interest of justice.

Counsel for the Petitioner(s): SRI. ANIL KUMAR BEZAWADA

Counsel for the Respondents 1 to 3 : GP FOR COMMERCIAL TAX

The Court made the following: COMMON ORDER



IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI
(Special Original Jurisdiction)

[3488]

WEDNESDAY, THE THIRD DAY OF JULY
TWO THOUSAND AND TWENTY FOUR

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE HARINATH.N

WRIT PETITION NO: 13271/2024

Between:

Sri Saidurga Automobiles

...PETITIONER

AND

The Assistant Commissioner and Others

...RESPONDENT(S)

Counsel for the Petitioner:

1. ANIL KUMAR BEZAWADA

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

2.



IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI
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WEDNESDAY, THE THIRD DAY OF JULY
TWO THOUSAND AND TWENTY FOUR

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE HARINATH.N

WRIT PETITION NO: 13300/2024

Between:

Sri Saidurga Automobiles

...PETITIONER

AND

The Assistant Commissioner and Others

...RESPONDENT(S)

Counsel for the Petitioner:

1. ANIL KUMAR BEZAWADA

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

2.



IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI
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WEDNESDAY, THE THIRD DAY OF JULY
TWO THOUSAND AND TWENTY FOUR

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE HARINATH.N

WRIT PETITION NO: 13315/2024

Between:

Sri Sai Durga Automobiles

...PETITIONER

AND

The Assistant Commissioner St and Others

...RESPONDENT(S)

Counsel for the Petitioner:

1. ANIL KUMAR BEZAWADA

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX



IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI
(Special Original Jurisdiction)

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WEDNESDAY, THE THIRD DAY OF JULY
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PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE HARINATH.N

WRIT PETITION NO: 13316/2024

Between:

Sri Saidurga Automobiles

...PETITIONER

AND

The Assistant Commissioner and Others

...RESPONDENT(S)

Counsel for the Petitioner:

1. ANIL KUMAR BEZAWADA

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX



IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI
(Special Original Jurisdiction)

[3488]

WEDNESDAY, THE THIRD DAY OF JULY
TWO THOUSAND AND TWENTY FOUR

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE HARINATH.N

WRIT PETITION NO: 13326/2024

Between:

Sri Saidurga Automobiles

...PETITIONER

AND

The Assistant Commissioner ST and Others

...RESPONDENT(S)

Counsel for the Petitioner:

1. ANIL KUMAR BEZAWADA

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

The Court made the following:

COMMON ORDER: *(per Hon'ble Sri Justice R Raghunandan Rao)*

All these Writ Petitions are being disposed of by way of a common order as the issue raised in all these Writ Petitions is the same issue of violation of principles of natural justice:

2. The petitioners in all these Writ Petitions are dealers in automobiles and automobiles parts. They were all issued notices dated 02.06.2023 raising certain discrepancies that are said to have been identified during the scrutiny

of the returns of the petitioners. These show-cause notices granted 30 days to furnish the reply by the petitioners. The due date of furnishing of reply would have been 09.07.2023. However, the intimation in the Form GST DRC-07 was passed on 03.06.2023 requiring the petitioners to file their reply on or before 09.06.2023. Subsequently, the show-cause notice in Form GST DRC-01, dated 15.06.2023 was served on the petitioners calling upon the petitioners to file their replies by 21.06.2023.

3. Subsequently, the demand order in Form GST DRC-07 was passed on 04.07.2023.

4. The petitioners contend that the Section 61 of CGST Act, 2017 provides for a period of 30 days to be given before any further steps can be taken against the petitioners in the present case. The said termination would have ended on 02.07.2023. However, further steps were taken from 03.06.2023 itself.

5. The petitioners further contend that the aforesaid action of the assigning authorities are in violation of Section 61 of CGST Act apart from being violation of principles of natural justice where the petitioners were not given adequate time to respond to the notices.

6. We find substantial merit in the said contentions in as much as Section 61 of the CGST Act requires a minimum period of 30 days before any further steps can be taken by the authorities.

7. In these circumstances, these Writ Petitions are allowed setting aside the impugned demand order in Form GST DRC-07 vide Ref. Nos. ZD370723002019N, ZD3707230019659, ZD370723002024W, ZD370723001983B and ZD3707230019972, dated 04.07.2023 and remanding the matter to the assigning authorities for taking appropriate action

after granting adequate time in accordance with provisions of the CGST Act and the rules made there under for the petitioners to file their responses. There shall be no order as to costs.

As a sequel, pending miscellaneous petitions, if any, shall stand closed.

Sd/- B. PRASADA RAO
ASSISTANT REGISTRAR

//TRUE COPY//


SECTION OFFICER

To,

1. The Assistant Commissioner, (ST), Tuni Circle, Kakinada Division, D. No. 2/17/2024, Rani Subhadramm Pet, Tuni- 533 401.
2. The Principal Secretary, Revenue Department, (Commercial Tax), State of Andhra Pradesh, A.P. Secretariat, Velegapudi.
3. The Secretary (Revenue), Union of India, Department of Revenue, North Block, New Delhi.
4. One CC to SRI ANIL KUMAR BEZAWADA Advocate [OPUC]
5. Two CCs to GP for COMMERCIAL TAX, High Court of Andhra Pradesh. [OUT]
6. Three CD Copies

Madhu

HIGH COURT

DATED:03/07/2024

COMMON ORDER

**WP.Nos.13271, 13300, 13315, 13316 and 13326 of
2024**



**ALLOWING ALL THE WP's
WITHOUT COSTS**