

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

[3464
]

TUESDAY ,THE FIFTH DAY OF MARCH
TWO THOUSAND AND TWENTY FOUR

PRESENT

THE HONOURABLE SRI JUSTICE RAVI NATH TILHARI

THE HONOURABLE SRI JUSTICE HARINATH.N

WRIT PETITION NO: 5753 OF 2024

Between:

THE SR SUPERINTENDENT OF POST OFFICES AND
OTHERS

...PETITIONER(S)

AND

THE UNION OF INDIA AND OTHERS

...RESPONDENT(S)

**Counsel for the Petitioner(s):SRI. VENNA HEMANTH KUMAR(CENTRAL
GOVERNMENT COUNSEL)**

Counsel for the Respondents:

The Court made the following:

Heard learned counsel representing Sri V.Hemanth Kumar, learned Central Government Counsel for the petitioners and Sri Jupudi V. K. Yagnadutt, learned Central Government Standing Counsel for the respondent No.1 and Ms. Santhi Chandra, learned Junior Standing Counsel for C.B.I.C. for the respondent Nos.2 to 4.

2. Learned counsel for the parties submits that with respect to the similar controversy, W.P.Nos.4844 of 2024, 4845, 5061 and 5063 of 2024 are pending which are fixed for 15.03.2024. Time has been granted to the learned Junior Standing Counsel for C.B.I.C. to obtain instructions. They submit that same order may be passed in the present case also.

3. The following order was passed in W.P.No.4844 of 2024:-

"While challenging the impugned order dated 10.06.2022, the petitioner No.1, the Superintendent of Post Offices, Guntur

Division, Guntur, learned counsel for the petitioners submits that in passing the impugned order, the circular No. Pr.CCA/CBIC/GST&IT/OG/Misc/2015-16/551, dated 24.10.2019 of the Ministry of Finance, has not been taken into consideration. He submits that the amount of service tax has already been paid by the petitioners through book adjustment and subsequently by cheques and consequently, the impugned order again confirming the demand for the same amount for the same period is unsustainable.

2. Sri Yagnadutt Jupudi, learned counsel for the respondent No.1 submits that such book adjustment had taken place at the head quarter level.

3. Ms. Santhi Chandra, learned Junior Standing Counsel for CBIC for the respondent Nos.2 to 6 prays for time to obtain instructions.

4. List on 01.03.2024.

5. Till then, if the book adjustment has already been made and the payment has also been made by the cheques as submitted by the petitioner's counsel pursuant to the circular, no coercive action would be taken pursuant to the impugned order."

4. Let the instructions be obtained in this case also by the learned Standing Counsel appearing for the respondent Nos.2 to 4.

5. List on 15.03.2024, along with W.P.No.4844, 4845, 5061 & 5063 of 2024.

6. Till then, if the book adjustment has already been made and the payment has also been made by the cheques as submitted by the petitioners' counsel pursuant to the circular, no coercive action would be taken pursuant to the impugned order.

7. The petitioners are at liberty to file proof of book adjustments and payments made by cheque before the respondent No.3.

RAVI NATH TILHARI,J

HARINATH.N,J

Dated: 05.03.2024
AG