

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

FRIDAY, THE TWENTY SIXTH DAY OF APRIL
TWO THOUSAND AND TWENTY FOUR

:PRESENT:

THE HONOURABLE SRI JUSTICE RAVI NATH TILHARI

AND

THE HONOURABLE SMT JUSTICE KIRANMAYEE MANDAVA

WP NO: 5753 OF 2024



Between:

1. The Sr Superintendent of Post Offices, Mr. M. Narasimha Swamy, Vijayawada Division, Vijayawada - 520 001.
2. The Sr. Postmaster, Head Post Office, Vijayawada HO- 520 001.

...Petitioners

AND

1. The Union of India, Rep. by its Revenue Secretary, Ministry of Finance, Department of Expenditure, Room No.76, New Delhi-110 001
2. Commissioner of Central Tax, GST Bhavan, Central Revenues Building, KannavariThota, Guntur- 522 004.
3. The Commissioner of Central Excise (Appeals), Central Revenue Building, D.No.3-30-15, Ring Road, Guntur-522 006
4. The Superintendent (Appeals), Office of the Commissioner of Central Excise (Appeals), Central Revenue Building, D.No.3-30-15, Ring Road, Guntur-522 006.

...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 a writ more particularly in the form of Writ of Mandamus declaring the action of the Respondents, particularly, the Respondent No.2 i.e.. Commissioner Central Revenues Building, Kannavarithota, Guntur in imposing a wherein (i) Demand of Central Tax, GST Bhavan, Rs.2,79,14,479/- u/s 73(2)

of Fin. Act, 1994, (ii) Penalty of Rs.2,79,14,479/- under Sec. 78 of Fin.Act,1994 and (iii) Penalty of Rs. 10,000/- u/s 77(2) of Finance Act, 1994 and is also imposed by way of Order In Original No. V/ST/15/59/2019-Adj dated 31.03.2022 is illegal, without jurisdiction, arbitrary, violative of principles of natural justice, without authority of law, and violative of Article 14 and Article 19(1)(g) of the Constitution of India;

IA NO: 1 OF 2024:

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to suspend the operation of the orders & consequent recovery issued vide Respondent No.2 order no. V/ST/15/59/2019-Adj dated 31.03.2022, wherein Service Tax of (i) wherein (i) Demand of Rs.2,79,14,479/- u/s 73(2) of Fin. Act, 1994, (ii) Penalty of Rs.2,79,14,479/- under Sec. 78 of Fin.Act, 1994 & (iii) Penalty of Rs. 10,000/- u/s 77(2) of Finance Act, 1994 in the interest of justice, pending disposal of WP 5753 of 2024, 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 the earlier order of the High Court dated 05.03.2024 & 15.03.2024 made herein and upon hearing the arguments of Sri Venna Hemanth Kumar, (CENTRAL GOVERNMENT COUNSEL), Advocate for the Petitioners, and of Sri Jupudi V.K.Yagnadutt, learned Central Government Standing Counsel for the Respondent No.1 and Ms.Santhi Chandra, learned Junior Standing Counsel for CBIC for the Respondent Nos.2 to 4, the Court made the following;

ORDER:

“Sri Y.N.Vivekananda as also the learned Government Pleader for Commercial Tax pray for further time to file the counter affidavit.

2. List after Summer Vacation, 2024.

3. Interim order granted earlier is extended till the next date of listing."

//TRUE COPY//

SD/-B.PRASADA RAO
ASSISTANT REGISTRAR


SECTION OFFICER

To,

1. One CC to Sri. Venna Hemanth Kumar (CENTRAL GOVERNMENT COUNSEL), Advocate: [OPUC]
2. One CC to Sri. Jupudi V.K.Yagnadutt, Standing Counsel, High Court of Andhra Pradesh. [OPUC]
3. One CC to Ms. Santhi Chandra, Standing Counsel, High Court of Andhra Pradesh. [OPUC]
4. Two CCs to GP for Commercial Tax, High Court of A.P.(OUT)
5. Two spare copies

SRL

HIGH COURT

**RNT,J &
KM,J**

DATED: 26/04/2024

LIST AFTER SUMMER VACATION, 2024

ORDER

WP.No.5753 of 2024

EXTENSION OF INTERIM ORDER

