

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

THURSDAY, THE TWENTY SEVENTH DAY OF JUNE,  
TWO THOUSAND AND TWENTY FOUR

:PRESENT:

THE HONOURABLE SRI JUSTICE G.NARENDAR  
AND

THE HONOURABLE SMT JUSTICE KIRANMAYEE MANDAVA

WRIT PETITION NO: 10434, 4844, 4845, 5061, 5063, 5167, 5170, 5343,  
5377, 5542, 5688, 5724, 5753, 6135, 6504, 6734, 7148, 7383, 7448, 7449,  
7455, 7927, 8588 & 8597 OF 2024

Wp.No.10434 of 2024:

Between:

1. The Senior Superintendent of Post Offices, Prakasam Division, Ongole  
- 523 001.
2. The Postmaster, Head Post Office, Ongole - 523 001

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. The Commissioner of Central Tax, Guntur CGST Commissionerate,  
Kannavarithota, Guntur - 522 004.
3. The Additional Commissioner of Central Tax, Nellore Sub  
Commissionerate, GST Bhavan, Annamayya Circle, Magunta Layout,  
Mini By-Pass Road Nellore - 524 003.
4. The Joint Director, Directorate General of GST Intelligence,  
Visakhapatnam Zonal Unit, Door No. 28-14-17, Surgya Bagh, Besides  
Melody Theatre, Visakhapatnam - 530 020.
5. The Superintendent of Central Tax, Ongole CGST Range, Ongole,  
Prakasam District - 523 001



6. The Commissioner of Central Tax & Customs (Appeals), Central Revenue Building, D.No.3-30-15, Ring Road, Guntur - 522 006.
7. The Superintendent (Appeals), Office of the Commissioner of Central Excise (Appeals) Central Revenue Building, D.No.3-30-15. Ring Road, Guntur-522006

### 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 more particularly in the form of Writ of Mandamus declaring the Order-In-Original No. NLR-EXCUS-ADC-030-2020-21-STax.(Denovo) dated 25.11.2020 in confirming the demand of Rs.51,04,609/- as Service Tax inclusive of Cesses payable on the taxable services viz, "Courier Agency Service, Insurance Auxiliary Service and Business Auxiliary Service" provided during the period from 01.04.2014 to 30.06.2017 under Section 73(1) of the Finance Act, 1994 read with Section 174 of CGST Act, 2017, a demand of balance Service Tax amount of Rs.7,22,289/- under Section 73(2) of the Finance Act, read with Section 174 of CGST Act, 2017 and thereby imposing penalty of Rs.51,04,609/- under Sub-Section (1) of Section 78 of Finance Act, 1994 read with Section 174 of CGST Act, 2017, penalty of Rs. 10,000/- under Section 77(1 )(a) of the Finance Act, read with Section 174 of COST Act, 2017 for not taking registration within the prescribed time and a penalty of Rs. 10,000/- under Section 77(2) of the Finance Act, 1994 read with Section 174 of the COST Act, 2017 for non-filing of ST-3 returns as illegal, arbitrary, high-handed and violative of principles of natural justice and violative of Article 14 of the Constitution of India and consequently to set aside the Order-In-Original No. NLR-EXCUS-ADC-030-2020-21-STax.(Denovo) dated 25.11.2020.

### **IA NO: 1 OF 2024**

Petition under Section 151 CPC is filed praying that in the circumstances stated in the grounds filed in support of the petition, the High Court may be pleased to suspend the operation of the Order-in-Original No.



NLR- EXCUS-ADC-030-2020-21-STax.(Denovo) dated 25.11.2020 forthwith to direct the Respondents to not take any coercive steps against the Petitioners, Pending disposal of WP 10434 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 order of the High Court order dated 03.05.2024 made herein and upon hearing the arguments of SRI DIVYA RAJU DATLA, Central Government Counsel for the Petitioners, DEPUTY SOLICITOR GENERAL for the Respondent No.1 and of Ms. Santhi Chandra, Junior Standing Counsel for respondent Nos.2 to 7;

**WP NO: 4844 OF 2024**

**Between:**

1. The Superintendent of Post Offices, Guntur Division, Guntur - 522007.
2. The Postmaster, Head Post Office, Mangalagiri- 522 002

...Petitioner

**AND**

1. Union of India, Represented by its Secretary, Ministry of Finance, North Block, New Delhi, 110001.
2. The Principal Commissioner of Central Tax, Central Tax Commissionerate, Guntur.
3. The Assistant Commissioner of Central Tax and Central Excise, Amaravati CGST Divisional Office, Central Revenues Building, MG Road, Vijayawada.
4. The Superintendent of Central Tax, Amaravathi CGST Range, Vijayawada.
5. Deputy Director, Directorate General of GST Intelligence, Visakhapatnam Zonal Unit, D.No.28-14-17, Surya Bagh, Besides Melody Theatre, Visakhapatnam - 530020.
6. Superintendent of Central Tax, ARC, Amaravathi CGST Division,- Vijayawada.

...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 Order-in-Original No.4/2022- 23-S.Tax dated 10.06.2022 in confirming the demand of Rs.20,19,877/- as Service Tax inclusive of Cesses payable on the taxable services viz, Courier Agency Service, Insurance Auxiliary Service and Business Auxiliary Service provided during the period from 01.04.2014 30.06.2017 under Section 73(2) of the Finance Act, 1993 read with Section 174 of CGST Act, 2017, a demand of balance Service Tax amount of Rs.4,00,300/- under section 73(2) of the Finance Act, read with Section 174 of CGST Act, 2017 and thereby imposing penalty of Rs.20,19,877/- under sub-section (1) of Section 78 of Finance Act, 1994 read with Section 174 of CGST Act, 2017, penalty of Rs. 10,000 under Section 77(1 )(a) of the Finance Act, read with Section 174 of CGST Act, 2017 for not taking registration within the prescribed time and a penalty of Rs. 10,000/- under Section 77(2) of the Finance Act, 1994 read with Section 174 of the CGST Act, 2017 for non-filing of ST-3 returns as illegal, arbitrary, high-handed as to and violative of principles of natural justice and violative of Article 14 of the Constitution of India and consequently to set aside the Order-in- Original No.4/2022-23-S.Tax dated 10.06.2022.

**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 petition, the High Court may be pleased suspend the operation of the Order-in-Original No.4/2022-23-S.Tax dated 10.06.2022 forthwith to direct the Respondents to not take steps against the Petitioners, Pending disposal of WP 4844 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 23.02.2024, 01.03.2024, 15.03.2024 & 26.04.2024 made herein and upon hearing the arguments of SRI.G.ARUN SHOWRI(CENTRAL GOVT.



COUSEL) Advocate for the Petitioner and of SRI JUPUDI V K YAGNADUTT(CENTRAL GOVERNMENT COUNSEL) for the Respondent No.1, Ms. SANTHI CHANDRA, Standing Counsel for Respondent Nos. 2 to 6;

**WP NO: 4845 OF 2024:**

**Between:**

1. The Superintendent Of Post Offices, Guntur Division, Guntur - 522 007.
2. The Postmaster, Head Post Office, Guntur-522 002.

**Petitioners**

**AND**

1. Union of India, Represented by its Secretary, Ministry of Finance, North Block, New Delhi, 110001.
2. The Principal Commissioner of Central Tax, Central Tax Commissionerate, Guntur.
3. The Additional Commissioner of Central Tax, O/o. Commissioner of Central Tax GST Bhavan, Kannavari Thota, Guntur - 522004.
4. The Assistant Commissioner of Central Tax, Guntur CGST Division, Guntur
5. The Superintendent of Central Tax, Brodipet CGST Range, Guntur.
6. Additional Director, Directorate General of GST Intelligence, Visakhapatnam Zonal Unit, D.No.28-14-17, Surya Bagh, Besides Melody Theatre, Visakhapatnam - 530020.

**Respondent/s**

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 Order-in-Original EXCUS- GUN-ST-OOO-ADC No.11/2022-2023-ST dated 27.05.2022 in confirming the demand of Rs. 1,34,88,831/- as Service Tax inclusive of Cesses payable on the taxable services viz, Courier Agency Service, Insurance Auxiliary Service and Business Auxiliary Service provided during the period from 01.04.2014 to 30.06.2017 under Section 73(2) of the Finance Act, 1993 and thereby imposing penalty of Rs. 1,34,88,831/-

under sub-section (1) of Section 78 of Finance Act, 1994, penalty of Rs. 10,000 under Section 77(1 )(a) of the Finance Act, for not taking registration within the prescribed time and a penalty of Rs. 10,000/- under Section 77(2) of the Finance Act, 1994 for non-filing of ST-3 returns as illegal, arbitrary, high-handed and violative of principles of natural justice and violative of Article 14 of the Constitution of India and consequently to set aside the Order-in-Original EXCUS-GUN-ST-000-ADC No.11/2022-2023-ST dated 27.05.2022 .

**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 petition, the High Court may be pleased to suspend the operation of the Order-in-Original EXCUS-GUN-ST-000-ADC No.1 1/2022-2023-ST dated 27.05.2022 forthwith to direct the Respondents to not take any coercive steps against the Petitioners, Pending disposal of WP 4845 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 23.02.2024 & 01.03.2024, 15.03.2024 & 26.04.2024 made herein and upon hearing the arguments of Sri.G.ARUN SHOWRI(CENTRAL GOVT. COUSEL) Advocate for the Petitioner and of Sri JUPUDI V K YAGNADUTT(CENTRAL GOVERNMENT COUNSEL) for the Respondent No.1, Ms. SANTHI CHANDRA, Standing Counsel for Respondent Nos. 2 to 6;

**WP NO: 5061 OF 2024:**

**Between:**

1. The Superintendent of Post Offices, Tenali Division, Tenali - 522201.
2. The Postmaster, Head Post Office. Bapatla- 522 101.

...Petitioner

**AND**

1. Union of India, Represented by its Secretary, Ministry of Finance, North Block. New Delhi, 110001.



2. The Principal Commissioner of Central Tax, Central Tax Commissionerate, Guntur.
3. The Assistant Commissioner of Central Tax and Central Excise, Amaravati CGST Divisional Office, Central Revenues Building, MG Road, Vijayawada.
4. The Superintendent of Central Tax, Tenali CGST Range, Tenali.
5. Deputy Director, Directorate General of GST Intelligence, Visakhapatnam Zonal Unit, D.No.28-14-17, Surya Bagh, Besides Melody Theatre, Visakhapatnam -530020.
6. Superintendent of Central Tax, ARC, Amaravathi CGST Division, Vijayawada

#### ...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 Order-in-Original No.6/2022- 23-S.Tax dated 12.08.2022 in confirming the demand of Rs.34,93,742/-in as Service Tax inclusive of Cesses payable on the taxable services viz, Courier Agency Service, Insurance Auxiliary Service and Business Auxiliary Service provided during the period from 01.04.2014 to 30.06.2017 under Section 73(2) of the Finance Act, 1993 read with Section 174 of COST Act, 2017 and thereby imposing penalty of Rs.34,93,742/- under sub-section (1) of Section 78 of Finance Act, 1994 read with Section 174 of COST Act, 2017, penalty of Rs, 10,000 under Section 77(1 )(a) of the Finance Act, read with Section 174 of COST Act, 2017 for not taking registration within the prescribed time and a penalty of Rs. 10,000/- under Section 77(2) of the Finance Act, 1994 read with Section 174 of the COST Act, 2017 for non-filing of ST-3 returns as illegal, arbitrary, high-handed and violative of principles of natural Justice and violative of Article 14 of the Constitution of India and consequently to set aside the Order-in-Original No.6/2022-23-S.Tax dated 12.08.2022.

**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 petition, the High Court may be pleased to suspend the operation of the Order-in-Original No.6/2022-23-S.Tax dated 12.08.2022 forthwith to direct the Respondents to not take any coercive steps against the Petitioners, Pending disposal of WP 5061 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 27.02.2024, 01.03.2024, 15.03.2024 & 26.04.2024 made herein and upon hearing the arguments of Sri G.ARUN SHOWRI(CENTRAL GOVT. COUSEL) Advocate for the Petitioner, Sri JUPUDI V K YAGHNA DUTT, Deputy Solicitor General of India for Respondent No.1, Ms. SANTHI CHANDRA, Standing Counsel for Respondent Nos. 2 to 6;

**WP NO: 5063 OF 2024:****Between:**

1. The Superintendent of Post Offices, Narasaraopet Division, Narasaraopet 522601.
2. The Postmaster, Head Post Office, Sattenapalli- 522 403.

**...Petitioners****AND**

1. Union of India, Represented by its Secretary, Ministry of Finance, North Block, New Delhi, 110001.
2. The Principal Commissioner of Central Tax, Central Tax Commissionerate, Guntur.
3. The Assistant Commissioner of Central Tax, Central GST Division, Guntur, Pattabhipuram Main Road, Guntur.
4. The Superintendent of Central Tax, Narasaraopet I CGST Range, Narasaraopet.



5. Deputy Director., Directorate General of GST Intelligence, Visakhapatnam Zonal Unit, D.No.28-14-17, Surya Bagh, Besides Melody Theatre, Visakhapatnam 530020.
6. Superintendent of Central Tax, AR C, Guntur CGST Division, Guntur.

### **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 Order-in-Original No.5/2022- 23-ST dated 30.06.2022 in confirming the demand of Rs.36,48,316/- as Service Tax inclusive of Cesses payable on the taxable services viz. Courier Agency Service, Insurance Auxiliary Service and Business Auxiliary Service provided during the period from 01.04.2014 to 30.06.2017 under Section 73(1) of the Finance Act, 1993 along with interest at applicable rate under section 75 of the Finance Act, 1994 and a demand of Rs.494/- under Section 75 of the Finance Act and thereby imposing penalty of Rs.36,48,316/- under Section 78 of Finance Act, 1994, penalties under Section 77(1) and Section 77(2) of the Finance Act, 1994 as illegal, arbitrary, high-handed and violative of principles of natural justice and violative of Article 14 of the Constitution of India and consequently to set aside the Order-in-Original No.5/2022-23-ST dated 30.06.2022.

### **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 petition, the High Court may be pleased to suspend the operation of the Order-in-Original No.5/2022-23-ST dated 30.06.2022 forthwith to direct the Respondents to not take any steps against the Petitioners, Pending disposal of WP 5063 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 27.02.2024, 01.03.2024, 15.03.2024 & 26.04.2024 made herein and upon hearing the arguments of Sri G.ARUN SHOWRI (CENTRAL GOVT. COUSEL)

Advocate for the Petitioner, Sri JUPUDI V K YAGHNA DUTT, Deputy Solicitor General of India for Respondent No.1, Ms. SANTHI CHANDRA, Standing Counsel for Respondent Nos. 2 to 6;

**WP NO: 5167 OF 2024:**

**Between:**

1. The Superintendent of Post Offices, Narasaraopet Division, Narasaraopet - 522601.
2. The Postmaster, Head Post Office, Narasaraopet- 522601

**...Petitioners**

**AND**

1. Union of India, Represented by its Secretary, Ministry of Finance, North Block, New Delhi, 110001.
2. The Principal Commissioner of Central Tax, Central Tax Commissionerate, Guntur.
3. The Additional Commissioner of Central Tax, O/o. Commissioner of Central Tax GST Bhavan, Kannavari Thota, Guntur 522004.
4. The Assistant Commissioner of Central Tax, Guntur CGST Division, Guntur
5. The Superintendent of Central Tax, Narasaraopet II CGST Range, Narasaraopet.
6. Additional Director, Directorate General of GST Intelligence, Visakhapatnam Zonal Unit, D.No.28-14-17, Surya Bagh, Besides Melody Theatre, Visakhapatnam - 530020.

**...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 Order-in-Original EXCUS- GUN-ST-OOO-ADC No.10/2022-2023-ST dated 25.05.2022 in confirming the demand of Rs.54,96,981/- as Service Tax inclusive of Cesses payable on the taxable services viz, Courier Agency Service, Insurance Auxiliary Service and Business Auxiliary Service



provided during the period from 01.04.2014 to 30.06.2017 under Section 73(2) of the Finance Act, 1994 along with interest at applicable rates on the Rs.54,96,981/- under section 75 of Finance Act,1994 and thereby imposing penalty of Rs.54,96,981/- under sub-section (1) of Section 78 of Finance Act, 1994, penalty of Rs. 10,000 under Section 77(1)(a) of the Finance Act, for not taking registration within the prescribed time and a penalty of Rs. 10,000/- under section 77(2) of the Finance Act, 1994 for non-filing of ST-3 returns as illegal, arbitrary, high-handed and violative of principles of natural justice and violative of Article 14 of the Constitution of India and consequently set aside the Order-in-Original EXCUS-GUN-ST-OOO-ADC No. 10/2022 2023-ST dated 25.05.2022;

**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 petition, the High Court may be pleased to suspend the operation of the Order-in-Original EXCUS-GUN-ST-OOO-ADC No.10/2022-2023-ST dated 25.05.2022 forthwith to direct the Respondents to not take any coercive steps against the Petitioners, pending disposal of WP 5167 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 28.02.2024, 01.03.2024, 15.03.2024 & 26.04.2024 made herein and upon hearing the arguments of Sri.G.Arun Showri (CENTRAL GOVT. COUSEL) Advocate for the Petitioner, SRI JUPUDI V K YAGHNA DUTT, Deputy Solicitor General of India for Respondent No.1, Ms. SANTHI CHANDRAM, Standing Counsel for Respondent Nos. 2 to 6;

**WP NO: 5170 OF 2024:**

**Between:**

1. The Superintendent of Post Offices, Tenali Division, Tenali - 522201.
2. The Postmaster, Head Post Office, Tenali- 522 201.

**...Petitioners**

**AND**

1. Union of India, Represented by its Secretary, Ministry of Finance, North Block, New Delhi, 110001.
2. The Principal Commissioner of Central Tax, Central Tax Commissionerate, Guntur.
3. The Additional Commissioner of Central Tax, O/o. Commissioner of Central Tax GST Bhavan, Kannavari Thota, Guntur 522004.
4. The Assistant Commissioner of Central Tax, Guntur CGST Division, Guntur.
5. The Superintendent of Central Tax, Tenali CGST Range, Tenali.
6. Additional Director, Directorate General of GST Intelligence, Visakhapatnam Zonal Unit, D.No.28-14-17, Surya Bagh, Besides Melody Theatre, Visakhapatnam - 530020

**...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 Order-in-Original EXCUS- GUN-ST-000-ADC No. 12/2022-2023-ST dated 27.05.2022 in confirming the demand of Rs. 53,39,335/- as Service Tax inclusive of Cesses payable on the taxable services viz, Courier Agency Service, Insurance Auxiliary Service and Business Auxiliary Service provided during the period from 01.04.2014 to 30.06.2017 under Section 73(2) of the Finance Act, 1993 read with Section 174 of CGST Act, 2017 and thereby imposing penalty of Rs. 53,39,335/- under sub-section (1) of Section 78 of Finance Act, 1994, penalty of Rs. 10,000 under Section 77(1 )(a) of the Finance Act, for not taking registration within the prescribed time and a penalty of Rs. 10,000/- under Section 77(2) of the Finance Act, 1994 for non-filing of ST-3 returns as illegal, arbitrary, high-handed and violative of principles of natural justice and violative of Article 14 of the Constitution of India and consequently to set aside the Order-in-Original EXCUS-GUN-ST-000 - ADC No. 12/2022-2023-ST dated 27.05.2022.



**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 petition, the High Court may be pleased to suspend the operation of the Order-in-Original EXCUS-GUN-ST-OOO-ADC No.12/2022-2023-ST dated 27.05.2022 forthwith to direct the Respondents to not take any coercive steps against the Petitioners, Pending disposal of WP 5170 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 28.02.2024, 01.03.2024, 15.03.2024 & 26.04.2024 made herein and upon hearing the arguments of Sri G.ARUN SHOWRI(CENTRAL GOVT. COUSEL) Advocate for the Petitioner, Sri JUPUDI V K YAGHNA DUTT, Deputy Solicitor General of India for Respondent No.1, Ms. SANTHI CHANDRAM, Standing Counsel for Respondent Nos. 2 to 6;

**WP NO: 5343 OF 2024:****Between:**

1. The Superintendent of Post Offices, Mr. M Srinivasu, Tadepalligudem division, Tadepalligudem - 534101.
2. The Postmaster, Head Post Office, Tadepalligudem- 534101.

...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. The Deputy Commissioner of Audit, Central Tax Guntur Circle, 3<sup>rd</sup> Floor, Annapurna Complex, Opp. Padmaja Petrol Bunk, Near APSRTC Bus Stand, Mangalagiri Road, Guntur, Andhra Pradesh - 522001.
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., Deputy Commissioner of Audit, Central Tax, Guntur in confirming the demand of Rs.37,19,427/- as service tax for the period from April- 2014 to June-2017 along with interest besides imposing a penalty of Rs.37,19,427/- under section 78, penalty of Rs. 10,000/- under section 77(1)(A) and Rs.10,000/- under section 77(2) of the Finance Act, 1994 by way of Order In Original No. 04/2022-23- S.Tax dated 31.03.2023 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 of 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 suspend the operation of the Order in Original No.04/2022-23-S.Tax dated 31.03.2023 passed by Respondent No.2 wherein the demand of Rs.37,19,427/- towards service tax was confirmed and a penalty of Rs.37,19,427/- was imposed under Section 78 of Finance Act, 1994 besides imposing further penalties of Rs.10,000/- each under Section 77(1)(a) & 77(2) of Finance Act 1994, Pending disposal of WP 5343 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 01.03.2024, 15.03.2024 & 26.04.2024 made herein and upon hearing the arguments of SRI VENNA HEMANTH KUMAR(CENTRAL GOVERNMENT



COUNSEL) Advocate for the Petitioners, and of Deputy Solicitor General of India, for the Respondent No.1, and of Ms.SANTHI CHANDRA, Standing Counsel for the Respondent Nos.2 to 4;

**WP NO: 5377 OF 2024:**

**Between:**

1. The Superintendent of Post Offices, Mr. K.Adinarayana, Machilipatnam division, Machilipatnam - 521 001.
2. The Postmaster, Head Post Office, Machilipatnam HO- 521 001

**...Petitioners**

**AND**

1. The Union of India, Represented by its Revenue Secretary, Ministry of Finance, Department of Expenditure, Room No. 76, New Delhi - 110001 (India) .
2. The Assistant Commissioner of Central Tax, COST Division, Autonagar, Vijayawada-520 007
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.. Assistant Commissioner of Central Tax, COST Division, Vijayawada in imposing a Service Tax of Rs. 33,91,664/-, penalty of Rs.33,91,664/- under section 78, penalty of Rs.10,000/- under section 77(1)(A), and Rs. 10,000/- under section 77(2) of the Finance Act, 1994 by way of Order In Original No. 33/2022-23/Asst.Commr/CGSTVJ A/ST dated 27.10.2022 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 of 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 suspend the operation of the orders & consequent recovery issued vide Respondent No.2 order no.33 / 2022-23 / Asst.Commr / CGSTVJA /ST, Dated. 27-10- 2022 wherein Service Tax of Rs.33,91,664/-, a penalty of Rs.33,91,664/- was imposed under Section 78 of Finance Act, 1994 and ordered to be paid within thirty days. Further a penalty of Rs.20,000/- each under Section 77 (1)(a) & 77(2) of Finance Act 1994 in the interest of justice, pending disposal of WP 5377 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. 01.03.2024, 15.03.2024 & 26.04.2024 made herein and upon hearing the arguments of SRI VENNA HEMANTH KUMAR (CENTRAL GOVERNMENT COUNSEL) Advocate for the Petitioners, and of Deputy Solicitor General of India, for the Respondent No.1, and of M/s Santhi Chandra, Standing Counsel for the Respondent Nos.2 to 4;

**WP NO: 5542 OF 2024:**

**Between:**

1. The Superintendent of Post Offices, Mr. Bunga Ambedkar Raju, Eluru Division, Eluru - 534007.
2. The Postmaster, Head Post Office, Eluru- 534001.

...Petitioner

**AND**

1. The Union of India, Represented by its Revenue Secretary, Ministry of Finance, Department of Expenditure, Room No. 76, New Delhi - 110001.
2. The Additional Commissioner, Office of the Commissioner of Central Tax, G.S.T.Bhavan, Kannavari Thota, Guntur - 522004.



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., The Additional Commissioner, Office of the Commissioner of Central Tax, Guntur in confirming the demand of Rs.62,24,117/- as service tax for the period from April-2014 to June-2017 along with interest besides imposing a penalty of Rs.62,24,117/- under section 78, penalty of Rs.10,000/- under section 77(1)(A) and Rs. 10,000/- under section 77(2) of the Finance Act, 1994 by way of Order In Original No. 09/2022-2023-ST dated 24.05.2022 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 Order In Original no. 09/2022-2023-ST dated 24.05.2022 passed by Respondent no.2 wherein the demand of Rs.62,24,117/- towards service tax was confirmed and a penalty of Rs.62,24,117/- was imposed under Section 78 of Finance Act, 1994 besides imposing further penalties of Rs. 10,000/- each under Section 77(1)(a) & 77(2) of Finance Act 1994, pending disposal of WP.No.5542 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 & 26.04.2024 made herein and upon hearing the arguments of Sri Venna Hemanth Kumar, (CENTRAL GOVERNMENT COUNSEL) Advocate 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 CBIC for the Respondent Nos.2 to 4;

**WP NO: 5688 OF 2024:**

**Between:**

1. The Superintendent of Post Offices, Mr. Bunga Ambedkar Raju, Eluru Division, Eluru - 534007.
2. The Postmaster, Head Post Office, Jangareddygudem - 534447.

**...Petitioners**

**AND**

1. The Union of India, Represented by its Revenue Secretary, Ministry of Finance, Department of Expenditure, Room No.76, New Delhi - 110001.
2. The Deputy Commissioner of Audit, Central Tax, Guntur Circle, 3<sup>rd</sup> Floor, Annapurna Complex, Opp. Padmaja Petrol Bunk, Near APSRTC Bus Stand, Mangalagiri Road, Guntur, Andhra Pradesh - 522001.
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.. The Deputy Commissioner of Audit, Central Tax, Guntur in confirming the demand of Rs.38,28,790/- as service tax for the period from April- 2014 to June-2017 along with interest besides imposing a penalty of Rs.3 8,28,790/-



under section 78, penalty of Rs. 10,000/- under section 77(1)(A) and Rs.10,000/- under section 77(2) of the Finance Act, 1994 by way of Order In Original No. 01/2022-23- S.Tax dated 31.03.2023 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 Order In Original No.01/2022-23-S.Tax dated 31.03.2023 passed by Respondentno.2 wherein the demand of Rs.38,28,790/- towards service tax was confirmed and a penalty of Rs. 38,28,790/- was imposed under Section 78 of Finance Act, 1994 besides imposing further penalties of Rs. 10,000/- each under Section 77(1 )(a) & 77(2) of Finance Act 1994, pending disposal of WP.No.5688 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 & 26.04.2024 made herein and upon hearing the arguments of Sri Venna Hemanth Kumar, (CENTRAL GOVERNMENT COUNSEL) Advocate 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 CBIC for the Respondent Nos.2 to 4;

**WP NO: 5724 OF 2024:**

**Between:**

1. The Superintendent of Post Offices, Represented by Mr. M Srinivasu, Tadepalligudem Division, Tadepalligudem, - 534101.
2. The Postmaster, Head Post Office, KOVVUR HO Now downgraded as Sub Office- 534 350.

**...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. The Deputy Commissioner of Audit, Central Tax, Guntur Circle, 3RD Floor, Annapurna Complex, Opp. Padmaja Petrol Bunk, Near APSRTC Bus Stand, Mangalagiri Road, Guntur, Andhra Pradesh - 522001.
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., Deputy Commissioner of Audit, Central Tax, Guntur in confirming the demand of Rs.26,02,304/- as service tax for the period from April-2014 to June-2017 along with interest besides imposing a penalty of Rs.26,02,304/- under section 78, penalty of Rs.10,000/- under section 77(1)(A) and Rs.10,000/- under section 77(2) of the Finance Act, 1994 by way of Order In Original No. 02/2022-23- S.Tax dated 31.03.2023 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 Order In Original No.02/2022-23-S.Tax dated 31.03.2023 passed by Respondent No.2 wherein the demand of Rs.26,02,304/- towards service tax was confirmed and a



penalty of Rs.26,02,304/- was imposed under Section 78 of Finance Act, 1994 besides imposing further penalties of Rs. 10,000/-each under Section 77(1)(a) & 77(2) of Finance Act 1994, pending disposal of WP.No.5724 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 & 26.04.2024 made herein and upon hearing the arguments of Sri Venna Hemanth Kumar, (CENTRAL GOVERNMENT COUNSEL) Advocate 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 CBIC for the Respondent Nos.2 to 4;

**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 & 26.04.2024 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;



**WP NO: 6135 OF 2024:****Between:**

1. The Senior Superintendent of Post Offices, Bhimavaram division, Bhimavaram - 534 201.
2. The Postmaster, Head Post Office, Bhimavaram HO- 534 260.

**Petitioners****AND**

1. The Union of India, Represented by its Secretary, Ministry of Finance, Department of Expenditure, Room No.76, New Delhi- 110 001.
2. The Principal Commissioner of Central Tax, Central Tax Commissionerate, Guntur.
3. The Additional Commissioner of Central Tax, O/o The Commissioner of Central Tax, GST Bhawan, Kannavarithota Guntur-522 004
4. The Commissioner of Central Tax (Appeals), Guntur CGST Commissionerate, Kannavarithota, Guntur-522 004
5. The Deputy/Assistant Commissioner of Central Tax, Eluru CGST Division, Ashok Nagar Eluru-534 002.
6. The Superintendent of Central Tax, Bhimavaram CGST Range, Bhimavaram-534 201
7. Additional Director, Directorate General of GST Intelligence, Visakhapatnam Zonal Unit, D.No.28-14-17, Surya Bagh, Besides Melody Theatre, Visakhapatnam-530020

**...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 Order in Original No. O-I-O EXCUS-GUN-ST-000-ADC No. 16/2022-2023- ST dated 03.06.2022 confirming the demand of Rs. 64,93,408/-as service tax inclusive of Cesses payable on the taxable services viz. Courier Agency Service, Insurance Auxiliary Service and Business Auxiliary Service provided during the period from 01.04.2014 to 30.06.2017

under Section 73(2) of the Finance Act, 1993 and thereby imposing a penalty of Rs.64,93,408/-under sub-section(1) of Section 78 of Finance Act, 1994, penalty of Rs. 10,000 under Section 77(1)(a) of the Finance Act, for not taking registration within the prescribed time and a penalty of Rs. 10,000/- under Section 77(2) of the Finance Act, 1994 for non- filing of ST-3 returns is illegal, without jurisdiction, arbitrary, violative of principles of natural justice, without authority of law, and violative of Article 14 of the Constitution of India and consequently to set aside the Order-in- Original No. O-I-O EXCUS-GUN-ST-000-ADC No.16/2022-2023-ST dated 03.06.2022.

**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 petition, the High Court may be pleased to suspend the operation of the Order-in- Original No. O-I-O EXCUS-GUN-ST-000-ADC No.16/2022-2023-ST dated 03.06.2022 forthwith to direct the Respondents to not take any coercive steps against the Petitioners, pending disposal of WP 6135 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 11.03.2024, 15.03.2024 & 26.04.2024 made herein and upon hearing the arguments of SRI.G.ARUN SHOWRI (CENTRAL GOVT. COUNSEL) Counsel for the Petitioner and of Sri.V.K.YAGNA DUTT, Deputy Solicitor General of India for Respondent No.1, M/s.SANTHI CHANDRA, Standing Counsel for Respondent Nos. 2 to 6;

**WP NO: 6504 OF 2024:**

**Between:**

1. The Superintendent of Post Offices, Mr. Ravuri Phani Prasad, Gudivada division, Gudivada - 521 301.
2. The Postmaster, Head Post Office, Nuzvid- 521 201. (Merged with Head Post Office Gudivada w.e.f 01.01.2020)

**...Petitioners**



**AND**

1. The Union of India, Represented by its Secretary(Revenue), Ministry of Finance, Department of Expenditure, Room No. 76, New Delhi - 110001.
2. The Assistant Commissioner of Central Tax, CGST Division, Autonagar, Vijayawada-520 007
3. The Commissioner of Central Excise (Appeals), Guntur 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), Guntur Central Revenue Building, D.No.3-30-15, Ring Road, Guntur-522 006
5. Deputy Director, Directorate General of GST Intelligence, Visakhapatnam Zonal Unit, D.No.28-14-17, Surya Bagh, Besides Melody Theatre, Visakhapatnam - 530020.

**...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.1 i.e.. Assistant Commissioner of Central Tax, CGST Division, Vijayawada in imposing the Service Tax Rs. Rs.25,00,791/-besides imposing a penalty of Rs.25,00,791/- under Section 78 of Finance Act, Rs. 10,000/- under Section 77(1)(a) of Finance Act, 1994 and 10,000/- under section 77(2) of the Finance Act,1994by way of Order In Original No.35/2022- 23/Asst. Commr / CGSTVJA/ST dated 26.09.2022as 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 issued

vide Respondent No.1 order no.35/2022- 23/Asst.Commr/CGSTVJA/ST dated 26.09.2022 wherein the demand of Rs.25,00,791/- towards service tax was confirmed and a penalty of Rs.25,00,791/- was imposed under Section 78 of Finance Act, 1994 and ordered to be paid within thirty days besides imposing further penalties of Rs. 10,000/- each under Section 77 (1)(a) and 77(2) of Finance Act 1994 in the interest of justice, pending disposal of WP 6504 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 14.03.2024, 15.03.2024 & 26.04.2024 made herein and upon hearing the arguments of Sri.Venna Hemanth Kumar (Central Government Counsel) for the Petitioners and of Sri.V.K.Yaghna Dutt, Deputy Solicitor General of India for Respondent No.1, Ms.Santhi Chandra, Standing Counsel for the Respondent Nos. 2 to 4;

**WP NO: 6734 OF 2024:**

**Between:**

1. The Superintendent of Post Offices, Represented by Mr. SSVAK Kumar  
Gudur Division, Gudur - 524 101.
2. The Postmaster, Head Post Office, Gudur- 524 101

**Petitioners**

**AND**

1. The Union of India, Rep by its Secretary, Ministry of Finance,  
Department of Expenditure, Room No.76, New Delhi-110001
2. The Additional Commissioner of Central Tax, Nellore Sub  
Commisionerate, CGST Division, Magunta Layout Nellore-524 003
3. The Commissioner of Central Tax (Appeals), Guntur CGST  
Commisionarate, Kannavarithota, Guntur-522 004
4. The Superintendent (Reviews), Office of the Commissioner of Central  
Tax, Kannavarithota, Guntur-522 004

**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.. Additional Commissioner of Central Tax, Nellore Sub Commissionerate CGST Division, Nellore in imposing the Service Tax of Rs.50,58,945/- along with interest, a penalty of Rs.50,58,945/- under section 78, penalty of Rs. 10,000/- under section 77(1)(A), and Rs. 10,000/- under section 77(2) of the Finance Act, 1994 by way of Order In Original No. OIO No NLR-EXCUS-ADC-032-2020-21-S.Tax Dt 16.04.2021 as illegal, without jurisdiction, arbitrary, violation of principles of natural justice, without authority of law, and violation of Articles 14 and Article 19(l)(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.1 order no. O/o No NLR-EXCUS-ADC-032-2020-21-S.Tax Dt.16.04.2021 wherein Service Tax of Rs.50,58,945/- along with interest, a penalty of Rs.50,58,945/- was imposed under Section 78 of Finance Act, 1994 and ordered to be paid within thirty days. Further a penalty of Rs. 10,000/- each under Section 77 (1)(a) & 77(2) of Finance Act 1994 in the interest of justice, pending disposal of W.P.No.6734 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 order of the High Court, dated 18.03.2024 & 26.04.2024 made herein and upon hearing the arguments of Sri G. Sai Narayana Rao, Advocate for the Petitioner, and of Sri Jupudi V.K.Yagna Dutt, Deputy Solicitor General for respondent No.1 and of Ms. Santhi Chandra, learned Junior Standing Counsel for C.B.I.C. for respondent Nos.2 to 4;

**WP NO: 7148 OF 2024:****Between:**

1. The Superintendent of Post Offices, Kurnool Division, Kurnool- 518001
2. The Postmaster, Kurnool Head Post Office, Kurnool- 518001.

**...Petitioners****AND**

1. The Union of India, Represented by its Secretary, Ministry of Finance, Department of Expenditure, Room No.76, New Delhi- 110 001.
2. The Commissioner of Central Tax, GST Commissionerate, Tirupati - 517502.
3. The Additional Commissioner of Central Tax, O/o The Commissioner of Central Tax, GST Commissionerate, Tirupati - 517502.
4. The Assistant Commissioner of Central Tax, Kurnool, CGST Division, Kurnool.
5. The Superintendent of Central Tax, Kurnool - II CGST Range, Kurnool.
6. Joint Director, O/o. Directorate General of GST Intelligence, Visakhapatnam Zonal Unit, D.No.28-14-17, Surya Bagh, Besides Melody Theatre, Visakhapatnam-530020.
7. The Branch Manager, State Bank of India, Railway Station Road, Kurnool, Andhra Pradesh - 518004.

**...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 Order in Original No.01/2021-S.Tax (ADC) dated 18.02.2021 confirming the demand and recovery of Rs.86,69,286/- of service tax inclusive cesses payable on the taxable services viz, "Courier Agency Service, Life Insurance Service and Business Auxiliary service" provided during the period from 01.04.2014 to 30.06.2017 under section 73(2) of Finance Act, 1994 and confirming payment of interest at applicable rates under Section 75 of Finance Act, 1994, thereby imposing penalty of Rs.86,69,286/- under section 78 of



Finance Act, 1994, a penalty of Rs. 10,000/- under Section 77 of Finance Act and consequential Notice dated 14.03.2024 under Section 79(1)(c) issued by 4<sup>th</sup> Respondent to withhold the payments to the bank accounts including SBI A/c. No.10826535717 maintained by the Petitioner with PAN No. AAAGH0071F as illegal, arbitrary, high-handed and violative of principles of natural justice and violative of Article 14 of the Constitution of India and consequently set aside the Order in Original No.01/2021-S.Tax (ADC) dated 18.02.2021 and subsequent Notice dated 14.03.2024 under Section 79(1)(c) issued by 4<sup>th</sup> Respondent to withhold the payments to the bank accounts including SBI A/c. No. 10826535717 maintained by the Petitioner with PAN No. AAAGH0071F;

**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 Order-in-Original No.01/2021- S.Tax (ADC) dated 18.02.2021, pending disposal of WP No. 7148 of 2024, on the file of the High Court.

**IA NO: 2 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 direct the Respondents to not take any coercive steps against the Petitioners including withholding the payments of Account No. 10826535717 or any other accounts maintained by the Petitioner with PAN No. AAAGH0071F in pursuant to the Notice dated 14.03.2024 under Section 79(1)(c) issued by 4<sup>th</sup> Respondent, pending disposal of WP No. 7148 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 19.03.2024 & 26.04.2024 made herein and upon hearing the arguments of Sri G.Arun Showri, Advocate for the Petitioners and of Sri Jupudi V.K.Yagnadutt,

learned Central Government Standing Counsel for Respondent No.1 and of Sri.Y.N.Vivekananda, Advocate for Respondent Nos. 2 to 6;

**WP NO: 7448 OF 2024:**

**Between:**

1. The Superintendent of Post Offices, Markapur division, Markapur - 523316
2. The Postmaster, Head Post Office, Markapur HO- 523316.

**Petitioners**

**AND**

1. The Union of India, Rep by its Revenue Secretary, Ministry of Finance, Department of Expenditure, Room No.76, New Delhi -110001.
2. The Additional Commissioner of Central Tax, Nellore sub Commissionerate, Nellore
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 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 (ii) the 2<sup>nd</sup> Respondent, i.e., Assistant Commissioner of Central Tax, Nellore in confirming that the Petitioners are liable to pay an amount of Rs.56,20,848/- for provision of taxable services in terms of the provision to Section 73(1) of Finance Act, 1994 and ordering recovery of same besides imposing a penalty of Rs.56,20,848/- under section 78, penalty of Rs.10,000/- under section 77(1)(A) and Rs. 10,000/- under section 77(2) of the Finance Act, 1994 by way of Order In Original No. NLR- EXCUS-ADC-029-2020-21-ST dated 25.11.2020 and (iii) the 3<sup>rd</sup> Respondent in upholding the orders of the 2<sup>nd</sup> Respondent and rejecting the appeal filed by the



Petitioners vide his Order-In-Appeal No.GUN-EXCUS- 000-APP-046-2021-22 dated 29.03.2022 are 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 grounds filed in support of the petition, the High Court may be pleased to suspend the operation of the (ii) Order In Original C.NO. no.V/15/32/2019. 33/2022-23/Asst.Commr/CGSTNLR/ST dated 25.11.2020 passed by Respondent No.2 wherein the demand of Rs.56,20,848/- towards service tax was confirmed and a penalty of Rs.56,50,848/- was imposed under Section 78 of Finance Act, 1994 besides imposing further penalties of Rs. 10,000/-each under Section 77(1)(a) & 77(2) of Finance Act 1994 and (ii) Order-In- Appeal No.GUN-EXCUC-000-APP-046-2021-22 dated 29.03.2022 passed by the 3<sup>rd</sup> Respondent upholding the order dated 25.11.2020 passed by the 2<sup>nd</sup> Respondent in the interest of justice, Pending disposal of WP 7448 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 26.03.2024 & 26.04.2024 made herein and upon hearing the arguments of SRI.G.SAI NARAYANA RAO, SC FOR CENTRAL. GOVT for the Petitioners and of Smt.Santhi Chandra, learned Junior Standing Counsel for CBIC, for respondent Nos.2 to 4;

**WP NO: 7449 OF 2024:**

**Between:**

1. The Superintendent of Post Offices, Nellore Division, Nellore 524 001.
2. The Postmaster, Head Post Office, Kavali - 524 201.

**Petitioners**

**AND**

1. The Union of India, Represented by Revenue Secretary Ministry of Finance, Department of Expenditure, Room No.76, New Delhi-110001

2. Deputy Commissioner of Central Tax, CGST Division, Nellore
3. Principal Commissioner of GST & Customs, (Appeals), Guntur
4. Superintendent, (Appeals), Office of the Principal Commissioner of GST & Customs (Appeals), Guntur

### 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., Deputy 'Commissioner of Central Tax, CGST Division, Nellore in imposing a penalty of Rs.31,14,119/- under Section 78, penalty of Rs.10,000/- under Section 77(1)(A) ,and Rs.10000/- under section 77(2) of the Finance Act, 1994 by way of letter no. OIO No. NLR-DC-46-2020-21- ADJN-ST, dated 26.03.2021 as illegal, arbitrary and consequently set aside the letter no. OIO No. NLR-DC-46-2020- 21-ADJN-ST, dated 26.03.2021;

### IA NO: 1 OF 2024

Petition under Section 151 CPC is filed praying that in the circumstances stated in the grounds filed in support of the petition, the High Court may be pleased to suspend the operation of the Respondent No.2 letter No. NLR-DC-46-2020-21-ADJN-ST, dated 26.03.2021 wherein a penalty of Rs 31,14,119/- was imposed under Section '78 of Finance Act, 1994 and ordered to be paid within thirty days. Further a penalty of Rs.10,000/- each under Section 77 (1)(A) & 77(2) of Finance Act 1994 in the interest of justice, Pending disposal of WP 7449 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 26.03.2024 & 26.04.2024 made herein and upon hearing the arguments of Sri G SAI NARAYANA RAO, SC FOR CENTRAL. GOVT for the Petitioners and of Smt. Santhi Chandra, learned Junior Standing Counsel for CBIC, for respondent Nos.2 to 4;



**WP NO: 7455 OF 2024:**

**Between:**

1. The Senior Superintendent of Post Offices, Visakhapatnam Division, Visakhapatnam 530001.
2. The Postmaster, Head Post Office, Visakhapatnam HO. Visakhapatnam-530001

**Petitioner**

**AND**

1. Union of India, Represented by its Secretary, Ministry of Finance, North Block, New Delhi, 110001.
2. The Additional Commissioner of Customs & Central Tax, Visakhapatnam Central GST Commissionerate, GST Bhavan, Visakhapatnam-530035.
3. The Deputy/Assistant Commissioner of Central Tax, Visakhapatnam Central CGST Division.
4. The Superintendent of Central Tax, Dondaparthi CGST Range, Central CGST Division, Visakhapatnam CGST.
5. Additional Director, Directorate General of GST Intelligence, Visakhapatnam Zonal Unit, D.No.28-14-17, Surya Bagh, Besides Melody Theatre, Visakhapatnam 530020.

**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 Order-in-Original VSP-EXCUS-ADC-56/22-23 dated 31.01.2023 in confirming the demand of Rs. 1,91,72,450/- as Service Tax inclusive of Cesses payable on the taxable services viz, "Courier Agency Service, Insurance Auxiliary Service and Business Auxiliary Service" provided during the period from 01.04.2014 to 30.06.2017 under Section 73(2) of the Finance Act, 1993 and thereby imposing penalty of Rs. 1,91,72,450/- under sub-section (1) of Section 78 of Finance Act, 1994, penalty of Rs.63,600 under

Section 70 of the Finance Act, for not taking registration within the prescribed time and a penalty of Rs.10,000/- under Section 77(2) of the Finance Act, 1994 for non-filing of ST-3 returns as illegal, arbitrary, high-handed and violative of principles of natural justice and violative of Article 14 of the Constitution of India and consequently to set aside the Order-in-Original No. VSP-EXCUS-ADC-56/22-23 dated 31.01.2023.

**IA NO: 1 OF 2024**

Petition under Section 151 CPC is filed praying that in the circumstances stated in the grounds filed in support of the petition, the High Court may be pleased to suspend the operation of the Order-in-Original No. VSP-EXCUS-ADC-56/22-23 dated 31.01.2023 forthwith to direct the Respondents to not take any coercive steps against the Petitioners, pending disposal of WP 7455 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 26.03.2024 & 26.04.2024 made herein and upon hearing the arguments of Smt. Divya Datla, Standing Counsel for Central Government and of Smt. Santhi Chandra, learned Junior Standing Counsel for CBIC, for respondent Nos.2 to 4;

**WP NO: 7927 OF 2024:**

**Between:**

1. The Superintendent Of Post Offices, Markapur division, Markapur - 523316
2. The Postmaster, Head Post Office, Podili HO- 523240.

**Petitioner**

**AND**

1. The Union of India, Rep by its Revenue Secretary, Ministry of Finance, Department of Expenditure, Room No.76, New Delhi -110001.
2. The deputy Commissioner of Central Tax, CGST Division, GST Bhavan, Annamayya Circle, Magunta Layout, Nellore-524 003.



3. The Commissioner of Central Tax and Customs (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 (i) the 2<sup>nd</sup> Respondent, i.e., Deputy Commissioner of Central Tax, Nellore in confirming that the Petitioners are liable to pay an amount of Rs.24,91,191/- for provision of taxable services in terms of the provision to Section 73(1) of Finance Act, 1994 and ordering recovery of same besides imposing a penalty of Rs.24,91,191/- under section 78, penalty of Rs.10,000/- under section 77(1)(A) and Rs.10,000/- under section 77(2) of the Finance Act, 1994 by way of Order In Original No. NLR-DC-39-2020-21-ADJN-ST dated 15.01.2021 and (iii) the 3<sup>rd</sup> Respondent in upholding the orders of the 2<sup>nd</sup> Respondent and rejecting the appeal filed by the Petitioners vide No.GUN-EXCUS-000-APP-104-2022-23 his Order-In-Appeal dated 11.07.2022 as 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 petition, the High Court may be pleased to suspend the operation of the (i) Order In Original C.NO. no.NLR- DC-39-2020-21-ADJN-ST dated 15.01.2021 passed by Respondent No. 2 wherein the demand of Rs.24,91,191/- towards service tax was confirmed and a penalty of Rs.24,91,191/- was imposed under Section 78 of Finance Act, 1994 besides imposing further penalties of Rs. 10,000/-each under Section 77(1)(a) and 77(2) of Finance Act 1994 and (iii) Order-In-

Appeal No.GUN-EXCUC-000-APP-104-2022-23 dated 11.07.2023 passed by the 3<sup>rd</sup> Respondent upholding the order dated 15.01.2021 passed by the 2<sup>nd</sup> Respondent in the interest of justice and pass, Pending disposal of WP 7927 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 order of the High Court, dated 02.04.2024 & 26.04.2024 made herein and upon hearing the arguments of Sri G SAI NARAYANA RAO SC FOR CENTRAL. GOVT. Advocate for the Petitioners and of Deputy Solicitor General of India for Respondent No.1, SRI SANTHI CHANDRA, Advocate for the Respondent Nos. 2 to 4;

**WP NO: 8588 OF 2024:**

**Between:**

1. The Senior Superintendent of Post Offices, Prakasam Division, Ongole-523001
2. The Postmaster, Head Post Office, Chirala HO-523155.

**Petitioners**

**AND**

1. The Union of India, Rep by its Revenue Secretary, Ministry of Finance, Department of Expenditure, Room No. 76, New Delhi-110001.
2. The Commissioner of Central Tax, Guntur CGST Commissionerate, Kannavarithota, Guntur-522 004.
3. The Deputy Commissioner of Central Tax., Nellore CGST Division, D.No. 24-7-48, GST Bhavan, Annamayya Circle, M.S.R. Layout, Mini By-Pass Road, Nellore-524 003.
4. The Deputy Director, Directorate General of GST Intelligence, Vijayawada regional Unit, D.No. 10-561 1 and 2nd floor, Abdul salam towers, Bandar road, Ashok nagar, Vijayawada - 520007.
5. The Superintendent of Central Tax, Chirala, Prakasam District - 523 155.
6. The Commissioner of Central Tax and Customs (Appeals), Central Revenue Building, D.No.3-30-15, Ring Road, Guntur - 522 006.



7. 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 Order-in-Original No.NLR-DC-37-2020-21- ADJN-ST dated 15.01.2021 in confirming the demand of Rs.20,22,858/- as Service Tax inclusive of Cesses payable on the taxable services viz, Courier Agency Service, Insurance Auxiliary Service and Business Auxiliary Service provided during the period from 01.04.2014 to 30.06.2017 under Section 73(1) of the Finance Act, 1994 read with Section 174 of CGST Act, 2017, a demand of balance Service Tax amount of Rs.4,02,000/- under section 73(2) of the Finance Act, read with Section 174 of CGST Act, 2017 and thereby imposing penalty of Rs.20,22,858/- under sub-section (1) of Section 78 of Finance Act, 1994 read with Section 174 of CGST Act, 2017, penalty of Rs. 10,000 under Section 77(l)(a) of the Finance Act, read with Section 174 of CGST Act, 2017 for not taking registration within the prescribed time and a penalty of Rs. 10,000/- under Section 77(2) of the Finance Act, 1994 read with Section 174 of the CGST Act, 2017 for non-filing of ST-3 returns as illegal, arbitrary, high-handed and violative of principles of natural justice and violative of Article 14 of the Constitution of India and consequently to set aside the Order-in-Original No.NLR-DC-37-2020-21-ADJN-ST dated 15.01.2021 .

### 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 petition, the High Court may be pleased to suspend the operation of the Order-in- Original No.NLR-DC-37-2020-21-ADJN-ST dated 15.01.2021 forthwith to direct the Respondents to not take any coercive steps against the Petitioners, pending disposal of WP 8588 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 16.04.2024 & 26.04.2024 made herein and upon hearing the arguments of Sri DIVYA DATLA(CENTRAL GOVERNMENT COUNSEL) Advocate for the Petitioners and of Sri JUPUDI V K YAGNA DUTT, Deputy Solicitor General of India for Respondent No.1, Ms. SANTHI CHANDRA, Standing Counsel for Respondent Nos. 2 to 7;

**WP NO: 8597 OF 2024:**

**Between:**

1. The Senior Superintendent Of Post Offices, Prakasam Division, Ongole-523 001
2. The Postmaster, Head Post Office, Kandukur HO-523 105.

**Petitioners**

**AND**

1. The Union of India, Rep by its Revenue Secretary, Ministry of Finance, Department of Expenditure, Room No. 76, New Delhi-110001.
2. The Commissioner of Central Tax, Guntur CGST Commissionerate, Kannavarithota, Guntur-522 004.
3. The Deputy Commissioner of Central Tax., Nellore CGST Division, D.No. 24-7-48, GST Bhavan, Annamayya Circle, M.S.R. Layout, Mini By-Pass Road, Nellore-524 003.
4. The Deputy Director, Directorate General of GST Intelligence, Visakhapatnam Zonal Unit, D.No. 28-14-17, Surgya Bagh, Besides Melody Theatre, Visakhapatnam-530 020.
5. The Commissioner of Central Tax and Customs (Appeals), Central Revenue Building, D.No.3-30-15, Ring Road, Guntur-522 006.
6. The Superintendent (Appeals) Office of the Commissioner of Central Excise (Appeals), Central Revenue Building, D.No.3-30-15, Ring Road, Guntur-522 006
7. The Superintendent of Central Tax, Ongole CGST Range, Kandukur, Prakasam District-523 105.



**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 Order-In-Original No.NLR-DC-38-2020-21-ADJN-ST dated 15.01.2021 in confirming the demand of Rs. 16,74,888/- as Service Tax inclusive of Cesses payable on the taxable services viz, Courier Agency Service, Insurance Auxiliary Service and Business Auxiliary Service provided during the period from 01.04.2014 to 30.06.2017 under Section 73(1) of the Finance Act, 1994 read with Section 174 of CGST Act, 2017, a demand of balance Service Tax amount of Rs.3,07,552/ under Section 73(2) of the Finance Act, read with Section 174 of CGST Act, 2017 and thereby imposing penalty of Rs. 16,74,888/- under Sub-Section (1) of Section 78 of Finance Act, 1994 read with Section 174 of CGST Act, 2017, penalty of Rs. 10,000/- under Section 77(1)(a) of the Finance Act, read with Section 174 of CGST Act, 2017 for not taking registration within the prescribed time and a penalty of Rs. 10,000/- under Section 77(2) of the Finance Act, 1994 read with Section 174 of the CGST Act, 2017 for non-filing of ST-3 returns as illegal, arbitrary, high-handed and violative of principles of natural justice and violative of Article 14 of the Constitution of India and consequently to set aside the Order-In-Original No.NLR-DC-38-2020-21-ADJN-ST dated 15.01.2021 .

**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 petition, the High Court may be pleased to suspend the operation of the Order-in-Original NO.NLR-DC-38-2020-21-ADJN-ST dated 15.01.2021 forthwith to direct the Respondents to not take any coercive steps against the Petitioners, pending disposal of WP 8597 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 order of the High Court, dated 16.04.2024 & 26.04.2024 made herein and upon hearing the arguments of

SRI DIVYA DATLA (CENTRAL GOVERNMENT COUNSEL) Advocate for the Petitioners and of Sri JUPUDI V K YAGNA DUTT, Deputy Solicitor General of India for Respondent No.1, Ms. SANTHI CHANDRA, Standing Counsel for Respondent Nos. 2 to 7, the Court made the following;

**ORDER:**

**“At request, list these matters on 10.07.2024.  
The respondent(s) counsel to secure instructions by then.  
Interim order granted earlier is extended till the next date of hearing.”**

Sd/- K. J. RAJA BABU  
ASSISTANT REGISTRAR

//TRUE COPY//

For

SECTION OFFICER

To,

1. One CC to SRI DIVYA DATLA (CENTRAL GOVERNMENT COUNSEL) Advocate [OPUC]
2. Two CCs to GP for Commercial Tax, High Court of A.P.(OUT)
3. One CC to SRI.Y.N.VIVEKANANDA, Advocate [OPUC]
4. One CC to SRI.G SAI NARAYANA RAO, SC FOR CENTRAL GOVT. Advocate [OPUC]
5. One CC to SRI.V.K.YAGHNA DUTT, Deputy Solicitor General of India. [OPUC]
6. One CC to SRI.VENNA HEMANTH KUMAR (CENTRAL GOVERNMENT COUNSEL), Advocate. [OPUC]
7. One CC to Deputy Solicitor General of India, High Court of Andhra Pradesh. [OPUC]
8. One CC to SRI.G.ARUN SHOWRI (CENTRAL GOVT. COUSEL) Advocate. [OPUC]
9. One CC to Ms. SANTHI CHANDRA, Standing Counsel, High Court of Andhra Pradesh [OPUC]
10. Two spare copies





HIGH COURT

GN,J  
&  
KM,J

DATED: 27/06/2024

LIST THESE MATTERS ON 10.07.2024

ORDER

WRIT PETITION NO: 10434, 4844, 4845, 5061, 5063, 5167, 5170, 5343,  
5377, 5542, 5688, 5724, 5753, 6135, 6504, 6734, 7148, 7383, 7448, 7449,  
7455, 7927, 8588 & 8597 OF 2024

INTERIM ORDER EXTENDED

