

(SHOW CAUSE NOTICE BEFORE ADMISSION)

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

(Special Original Jurisdiction)

THURSDAY, THE FIFTH DAY OF MAY
TWO THOUSAND AND TWENTY TWO

:PRESENT:

THE HONOURABLE SRI JUSTICE A V SESA SAI
AND
THE HONOURABLE SRI JUSTICE RAVI NATH TILHARI

WRIT PETITION NO: 13028 OF 2022

Between:

M/s. Matrix Traders, 8/A, Iyvellagram Street, Tiruvallur, Tiruvallur, Tamil Nadu, 602001
Represented by its Proprietor - Jaresh resident of Vadakkayil, Naduvannur, Kozhikod,
Kavil, Kerala.

Petitioner**AND**

1. The Deputy Assistant Commissioner, Circle - III, Anantpuram.
2. The State of Andhra Pradesh, Rep, by Principal Secretary, Revenue (ST),
Secretariat, Velagapudi, Amaravati, ANANTAPUR District.

Respondents

WHEREAS the Petitioner above named through its Advocate SRI.VIVEK CHANDRA SEKHAR S., presented this 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, direction or order more particularly in the nature of a writ of certiorari quashing the show cause notice dated 16.04.2022 issued under Section 130 of the SGST Act read with Section 20 of the IGST Act issued by the 1st Respondent seeking to confiscate the good and conveyance, as being void, illegal, without jurisdiction, discriminatory and violative of Articles 14 & 19(1)(g) of the Constitution of India and violative of Article 265 and consequently Article 286 of the Constitution of India, further, this Hon'ble Court may be pleased to issued a writ, direction or order in the nature of mandamus directing the 1st Respondent to release the goods and conveyance without demanding any security;

AND WHEREAS the High Court upon perusing the petition and affidavit filed herein and upon hearing the arguments of Sri.S.Sameer Gupta, learned counsel appearing for Sri.Vivek Chandra Sekhar S., Advocate for the Petitioner and of SriY.N.Vivekananda, learned GP for Commercial Taxes for Respondents, directed issue of notice to the Respondents herein to show cause as to why this WRIT PETITION should not be admitted.

You viz:

1. The Deputy Assistant Commissioner, Circle - III, Anantpuram.
2. The Principal Secretary, Revenue (ST), State of Andhra Pradesh, Secretariat,
Velagapudi, Amaravati, ANANTAPUR District.

are be and hereby directed to show cause either appearing in person or through an Advocate, as to why in the circumstances set out in the petition and the affidavit filed therewith (copy enclosed) this WRIT PETITION should not be admitted.

IA NO: 2 OF 2022

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 all further proceedings and consequential actions pursuant to show cause notice dated 16.04.2022 issued under Section 130 of the SGST Act read with Section 20 of the IGST Act and release the goods and conveyance in favour of the Petitioner on payment of the tax amount, pending disposal of the Writ Petition No.13028 of 2022, on the file of the High Court.

THE COURT MADE THE FOLLOWING ORDER:

Issue notice to the respondents.

Heard Sri Sameer Gupta, learned counsel appearing for Sri S.Vivek Chandra Sekhar, learned counsel for the petitioner and Sri Y.N.Vivekananda, learned Government Pleader for respondents.

It is brought to the notice of this Court by the learned counsel for the petitioner that in similar circumstances in W.P.No.12843 of 2022 passed an interim order on 04.05.2022.

In view of the same, there shall be stay of further proceedings pursuant to the impugned show cause notice dated 16.04.2022 and the subject goods and conveyance shall be released subject to the petitioner paying 1/4th of the amount proposed by the respondent-authorities in the impugned show cause notice and on execution of personal bond for rest of the amount.

//TRUE COPY//

**Sd/-M.Suryanadha Reddy
ASSISTANT REGISTRAR**

SECTION OFFICER

To,

1. The Deputy Assistant Commissioner, Circle - III, Anantpuram.
2. The Principal Secretary, Revenue (ST), State of Andhra Pradesh, Secretariat, Velagapudi, Amaravati, ANANTAPUR District. (1 & 2 by RPAD- along with a copy of petition and affidavit)
3. One CC to SRI.VIVEK CHANDRA SEKHAR S Advocate [OPUC]
4. Two CCs to GP for the COMMERCIAL TAXES, High Court Of Andhra Pradesh. [OUT]
5. Two spare copies

SRL

HIGH COURT

AVSSJ & RNTJ

DATED:05/05/2022

NOTICE BEFORE ADMISSION

WP.No.13028 of 2022

STAY

