

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

**WEDNESDAY, THE SEVENTEENTH DAY OF DECEMBER
TWO THOUSAND AND TWENTY FIVE**

: PRESENT:

**THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO
AND**

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 34768 OF 2025

Between:

1. Sri Ramesh Chongala, S/o Late Satyam, aged about 60 years Proprietor of M/s Vishnupriya Engineering Works, R/o Plot No 114 & 115, APIIC Growth Centre, Bobbili, Vizianagaram District, Andhra Pradesh, and registered under the GST Act with GSTIN 37ADNPC1180D1ZW.
2. M/s Vishnupriya Engineering Works, represented by its Proprietor, Sri Ramesh Chongala, S/o Late Satyam, aged about 60 years, R/o Plot No 114 & 115, APIIC Growth Centre, Bobbili, Vizianagaram District, Andhra Pradesh, and registered under the GST Act with GSTIN 37ADNPC1180D1ZW

Petitioners

AND

1. The Principal Commissioner of Customs & Central Tax, Visakhapatnam Central, GST Commissionerate, GST Bhavan, Port Area, Visakhapatnam, Andhra Pradesh.
2. The Union of India, Ministry of Finance, Department of Revenue, represented by its Secretary 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 an appropriate writ, order or direction, more particularly one in the nature of Writ of Mandamus or any other appropriate writ, order or direction calling for the records of Respondent No.1 pertaining to the impugned Anti-Evasion Notice dated 23-06-2025 (DIN.20250655YJ000000E524) and quash and set aside the said notice for being premature, vague, non-speaking and issued in violation of the CGST Act and the constitutional principles of natural justice, and pass such other and further orders as may be deemed fit and proper in the interest of justice and equity

IA NO: 1 OF 2025

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 direction restraining the Respondents and their agents from initiating or continuing any coercive or punitive action against the Petitioners pursuant to or in furtherance of the impugned notice dated 23-06-2025, in the absence of a proper adjudicatory proceeding under the CGST Act, Pending disposal of WP No.34768 of 2025, 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 upon hearing the arguments of Sri V.Ravindhar, Advocate for the Petitioner, and of Sri Santhi Chandra, Standing Counsel for Respondent No.1, and of Additional Solicitor General for Respondent No.2, the Court made the following.

ORDER

Learned Standing Counsel seeks time to obtain instructions.

Post on 24.12.2025.

In the meanwhile, no further steps shall be taken pursuant to the impugned notice, dated 23.06.2025.

SD/- K.SRINIVASA RAJU
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

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To,

1. The Principal Commissioner of Customs & Central Tax, Visakhapatnam Central GST Commissionerate, GST Bhavan, Port Area, Visakhapatnam, Andhra Pradesh.
2. The Secretary, Union of India, Ministry of Finance, Department of Revenue, North Block, New Delhi. (1 to 2 by RPAD)
3. One CC to Sri V.Ravindhar, Advocate [OPUC]
4. One CC to Sri Santhi Chandra, Standing Counsel [OPUC]
5. One CC to Additional Solicitor General of India, High Court of AP [OPUC]
6. One spare copy

HIGH COURT

RRR, J

&

TCDS, J

DATED: 17/12/2025

POST ON 24.12.2025

ORDER

WP.No.34768 of 2025

INTERIM DIRECTION

