

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

WEDNESDAY, THE THIRD DAY OF SEPTEMBER,
TWO THOUSAND AND TWENTY FIVE

: PRESENT:

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO
AND

THE HONOURABLE SRI JUSTICE T C D SEKHAR



WP NO: 19740 OF 2024 & 29829 of 2023

WP NO: 19740 OF 2024:

Between:

Uber India Systems Private Limited, represented through its authorized representative, ShriSiddharthGarg, S/o ShriBhagwatGarg, Aged 38 years. Having Office at 3rd Floor, V-Mall, Facor Layout, Kailashmetta, Waltair Uplands, Vishakhapatnam-53003.

Petitioner

AND

1. Deputy Commissioner of Central Tax, Visakhapatnam C.G.S.T. Audit Circle G.S.T. Bhavan, Port Area, Visakhapatnam - 530 035.
2. Superintendent, Siripuram CGST Range, Behind Varun Bajaj Showroom, Visakhapatnam, Andhra Pradesh- 530 003.

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 an appropriate writ, order, or direction more particularly

- i.) A writ of Mandamus or any other order or direction calling for the records in the Impugned SCN issued by the Respondent No. 2 and quash and set aside the proceedings and the Impugned SCN, as being arbitrary and violative of Article 14 of Constitution of India, 1950

- ii.) A writ of Mandamus or any other order or direction prohibiting and restraining the Respondents and their officers, agents and servants from seeking to enforce any precipitous action under the Impugned SCN
- iii.) Costs of the petition.
- iv.) Any other order which this Hon'ble Court may deem fit in the interest of justice, equity and good conscience.

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 grant interim relief in the form of a direction to the Respondents, and any officers subordinate to them, to refrain from adjudicating the Impugned SCN dated 12 June 2024 and also from initiating any precipitative or coercive action pursuant to the Impugned SCN; Pending disposal of WP 19740 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: 10.09.2024, 30.09.2024, 13.11.2024, 20.11.2024, 27.11.2024, 11.12.2024, 05.02.2025, 02.04.2025, 30.04.2025, 07.05.2025, 25.06.2025, 09.07.2025 & 30.07.2025 made herein and upon hearing the arguments of SAI SUNDEEP MANCHIKALAPUDI, Advocate for the Petitioner and of Smt. SANTHI CHANDRA (Sr. Standing Counsel for CBIC) for the Respondents;

WP NO: 29829 OF 2023:

Between:

Uber India Systems Private Limited, represented through its authorized representative, Shri Siddharth Garg, S/o Shri Bhagwat Garg, Aged 38 years, Having Office at 3rd Floor, V-Mall, Facor Layout, Kailashmetta, Waltair Uplands, Vishakhapatnam-53003.

...Petitioner/s

AND

1. Joint Commissioner Of Central Tax, Office of the Principal Commissioner of Central Tax, Guntur CGST Audit Commissionerate, GST Bhavan, Port Area, Visakhapatnam 530 035
2. Deputy Commissioner (Audit), Office of the Deputy Commissioner of Central Tax Visakhapatnam C.G.S.T. Audit Circle G.S.T. Bhavan, Port Area, Visakhapatnam 530 035
3. Joint Commissioner of Central Tax, Visakhapatnam CGST Commissionerate, GST Bhavan, Port Area, Visakhapatnam 530001.
4. Additional Commissioner of Central Tax, Visakhapatnam CGST Commissionerate, GST Bhavan, Port Area, Visakhapatnam 530001.

...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 issue an appropriate writ, order, or direction more particularly:

(i) A writ of Certiorari or any other order or direction calling for the records in the Impugned Report issued by the Respondent No. 2 and the subsequent Order-in- Original No. VSP-CGST-ADC-25-2023-24 dated 27 December 2023 and quash and set aside the proceedings and the Impugned Report, as being arbitrary and violative of Article 14 of Constitution of India, 1950;

(ii) A writ of Certiorari or any other order or direction calling for the records in the Impugned SCN issued by the Respondent No. 1 and quash and set aside the proceedings and the Impugned SCN, as being illegal and bad in law:

(iii) A writ of Mandamus or any other order or direction prohibiting and restraining the Respondents and their officers, agents and servants from seeking to enforce any precipitous action under the Impugned Report or Impugned SCN:

(iv) Costs of the petition;

(v) Any other order which this Hon'ble Court may deem fit in the interest of justice, equity and good conscience.

(Main Prayer amended as per Court Order Dt: 07.03.2024 vide I.A.No.1 of 2024)

IA NO: 2 OF 2023:

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 grant interim relief in the form of a direction to the Respondent No. 4 to refrain from giving effect to the Impugned Report dated 28 September 2023 and consequential proceedings including the Impugned SCN dated 30 September 2023 and the Impugned OIO dated 27 December 2023 and to refrain from initiating any precipitative or coercive action in furtherance of the Impugned SCN dated 30 September 2023 and the Impugned OIO dated 27 December 2023 or pass such other order which this Hon'ble Court may deem fit in the interest of justice, equity and good conscience."

Interim Prayer in Writ Affidavit and in I.A.No.2 of 2023 amended as per Court Order Dt: 07.03.2024 vide I.A.No.3 of 2024

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 22.03.2024, 13.11.2024, 20.11.2024, 27.11.2024, 11.12.2024, 05.02.2025, 02.04.2025, 30.04.2025, 07.05.2025, 25.06.2025 , 09.07.2025 & 30.07.2025 made herein

and upon hearing the arguments of Sri SAI SUNDEEP MANCHIKALAPUDI Advocate for the Petitioner and of Smt SANTI CHANDRA (Standing Counsel for CBIC), Advocate for the Respondent Nos. 1 to 4 and the Court made the following;

ORDER:

“Post on 10.09.2025.

Interim direction granted earlier shall stand extended till 24.09.2025.”

SD/- G.HELANAIDU
ASSISTANT REGISTRAR

//TRUE COPY//


SECTION OFFICER

To,

1. One CC to Sri. SAI SUNDEEP MANCHIKALAPUDI, Advocate [OPUC]
2. One CC to Smt. SANTI CHANDRA (Sr. Standing Counsel for CBIC), Advocate [OPUC]
3. Two spare copies.

HIGH COURT

RRR, J
&
TCDS, J

DATE: 03.09.2025

POST ON 10.09.2025

ORDER

WP.NO.19740 OF 2024

INTERIM ORDER EXTENDED

