

APHC010387342024



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

[3529]

WEDNESDAY, THE TWENTY EIGHTH DAY OF JANUARY
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 19740/2024

Between:

1. 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, WALT AIR 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.

...RESPONDENT(S):

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 please 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 Honourable Court may deem fit in the interest of justice, equity and good conscience.

IA NO: 1 OF 2024

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 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; or pass

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 vacate the interim order dt. 10.09.2024 passed in I.A No. 1 of 2024 in the instant Writ Petition No.19740 of 2024 and pass

Counsel for the Petitioner:

1.SAI SUNDEEP MANCHIKALAPUDI

Counsel for the Respondent(S):

1.SANTHI CHANDRA (Sr. Standing Counsel for CBIC)

The Court made the following order:

(per Hon'ble Sri Justice R. Raghunandan Rao)

The petitioner has been served with a show cause notice, dated 12.06.2024. In this show cause notice, the petitioner was called upon to show cause as to why tax amounts and penalties, mentioned in the show cause notice, should not be levied against the petitioner. The tax periods which would be covered by this show cause notice are the periods from 2018-19 to 2020-21.

2. The petitioner being aggrieved by the said notice, has challenged the same before this Court, by way of the present Writ Petition.

3. The petitioner has raised various grounds of challenge to the said show cause notice. One of the said grounds is the contention that a common show cause notice cannot be issued in relation to separate periods of assessment and separate taxation periods. Reliance is placed on a judgment of this Court in **S.J Constructions vs. The Assistant Commissioner and Ors¹**.

4. In **S.J Constructions**, this Court has taken the view that assessment of tax and other amounts, payable under the Acts, for each taxation period or financial year should be initiated by way of separate show cause notices and a common show cause notice cannot be issued by clubbing different taxation periods.

¹ MANU/AP/1501/2025

5. As the impugned notice covered more than one taxation period, the same is set aside, following the judgment of this Court in **S.J Constructions**.

6. Accordingly, this Writ Petition is allowed, but this order shall not preclude the authorities from initiating appropriate action, in accordance with law. There shall be no order as to costs.

As a sequel, pending miscellaneous petitions, if any, shall stand closed.

R. RAGHUNANDAN RAO, J

T.C.D. SEKHAR, J
RJS

THE HON'BLE SRI JUSTICE R. RAGHUNANDAN RAO
&
THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 19740/2024

(per Hon'ble Sri Justice R.Raghunandan Rao)



28.01.2026

RJS