APHC010571052026

IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI **[3543]**
(Special Original Jurisdiction)

THURSDAY, THE 12th DAY OF NOVEMBER 2026

PRESENT

THE HON'BLE SRI JUSTICE NINALA JAYASURYA

THE HON'BLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION No: 31580 of 2026

Between:

1. M/S.M R INTERNATIONAL, HAVING GSTIN No.37AXBPT7177P2ZF, RIO AT D. NO. 32-37-21, 75 FEET ROAD MUNICIPAL ROAD, VISAKHAPATNAM, ANDHRA PRADESH- 530001, REPRESENTED BY ITS PROPRIETOR, MUSTAFA HATIM TAMBAWALA, S/O HATIM TAHERBHAI TAMBAWALA.

...PETITIONER

AND

1. UNION OF INDIA, REP. BY ITS PRINCIPAL SECRETARY, MINISTRY OF FINANCE, 3 RD FLOOR, JEEVAN DEEP BUILDING, SANSAD MARG, NEW DELHI -110001.
2. THE STATE OF ANDHRA PRADESH, REP. BY ITS PRINCIPAL SECRETARY, REVENUE (CT) DEPARTMENT, VELAGAPUDI, AMARAVATI, GUNTUR DISTRICT.
3. THE DEPUTY COMMISSIONER OF CENTRAL TAX AND CENTRAL EXCISE, VISAKHAPATNAM CENTRAL GST DIVISION, VISAKHAPATNAM COMMISSIONERATE, OFFICE AT D. NO. 45-57-21, 2 ND FLOOR, SRIYA COMPLEX, NEAR NARSHIMHA NAGAR RYTHU BAZAR, KAILASAPURAM, NH-5, VISAKHAPATNAM - 530024.

...RESPONDENT(S):

Counsel for the Petitioner:

Mr.ARRABOLU SAI NAVEEN

Counsel for the Respondent(S):

1. Mr.VENNA HEMANTH KUMAR(COUNSEL FOR R3)
2. GP FOR COMMERCIAL TAX

The Court made the following order: *(Per Hon'ble Sri Justice Ninala Jayasurya)*

The petitioner, a registered dealer under the provisions of the Goods and Services Tax Act is carrying on business in retail supply of tubes, pipes and hollow profiles etc. During the period from April, 2024 to March, 2025, it made supplies to SEZ Unit / Developer and entitled to refund of accumulated input tax credit. Seeking refund of Rs.21,25,038/-, an application in Form GST RFD-01 was filed on 12.09.2025. In response thereto, *vide* Form GST RFD-08, dated 17.10.2025, the petitioner was intimated about proposal for rejection of refund to the extent of Rs.15,23,915/-. The petitioner was also called upon to submit a reply to the said proposal and afforded an opportunity of personal hearing on 23.10.2025 at 11.30 a.m.

2. Heard learned counsel for the petitioner and learned Standing Counsel.

3. While drawing the attention of this Court to the relevant documents i.e., Ex.P1 dated 17.10.2025, learned counsel *inter alia* contends that the petitioner was required to furnish a reply to the said Notice dated 17.10.2025 within 15 days from the date of its service and "due date of reply" was categorically mentioned as "01.11.2025". Surprisingly, the petitioner was directed to appear before the 3rd respondent on 23.10.2025, even though the time for filing reply is upto 01.11.2025. Be that as it may. Even before expiry of 15 days time from the date of the Notice dated 17.10.2025, the impugned rejection order was passed on 29.10.2025, without hearing the petitioner. Drawing the attention of this Court to the impugned order, he submits that the conclusions recorded therein in the above stated factual position that the petitioner neither replied to the Show Cause Notice nor attended the personal hearing scheduled on 23.10.2025 would clearly indicate that the impugned

order was passed in a mechanical manner as the due date of filing reply is 01.11.2025, passing of the order dated 29.10.2025 is wholly unjust, arbitrary and violative of principles of natural justice. Making the said submissions, he seeks to allow the writ petition by setting aside the order in question.

4. Learned Counsel representing the respondent No.3 made submissions to sustain the order, however, the same merits no appreciation.

5. On a perusal of the Notice dated 17.10.2025, the time limit stipulated therein for filing reply is 01.11.2025. Therefore passing of the impugned order dated 29.10.2025, prior to the same would clearly establish that it is a clear case of gross violation of principles of natural justice. At this stage, it is submitted that the impugned order was passed by oversight. But for the said submission, it is a fit case where costs have to be imposed for passing order, which is vitiated by non-application of mind. Be that as it may.

6. In the light of the conclusions arrived at supra, the impugned order is set aside. Respondent No.3 shall issue appropriate notice to the petitioner and pass orders on the claim of refund, by affording an opportunity of hearing, in accordance with Law, as expeditiously as possible, within a period of six (6) weeks from the date of receipt of a copy of this order.

7. Accordingly, the writ petition is allowed. No costs. As a sequel, all the pending miscellaneous applications, if any, shall stand closed.

JUSTICE NINALA JAYASURYA

JUSTICE T.C.D.SEKHAR

Date: 12.11.2026
BLV

THE HON'BLE SRI JUSTICE NINALA JAYASURYA

THE HON'BLE SRI JUSTICE T.C.D.SEKHAR

W.P.No.31580 of 2026

Dt: 12.11.2026

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