

# ANDHRA PRADESH ONLINE LEGAL CASE MONITORING SYSTEM (APOLCMS)

## GOVERNMENT OF ANDHRA PRADESH

### Instructions to the Government Pleader for Taxes before the Hon'ble High Court of Andhra Pradesh, Amaravati

Sl. No.	Description	Details
1	Name of the Petitioner / W.P.No.	hi
2	Name of the Act	hi
3	The information relating to the Service of Notice/Order (Clearly mentioning the above particulars substantiates the department's compliance with due process in issuing and serving the notices/orders effectively)	3a. Notice/Order DIN No. & Date: hi 3b. Mode of Service: hi 3c. Date of Dispatch: hi 3d. Date of Actual Service: hi 3e. Date of Acknowledgment : hi
4	Brief facts of the case (clearly narrate the issue under dispute)	hi
5	Issues raised by the petitioner (Briefly mention the main issues or allegations raised by the petitioner)	hi
6	Counter points of the Department against issues raised by the petitioner in column No.4 (clearly & precisely outline the stand of the Department in response to each issue raised by the petitioner)	hi
7	Relevant provisions of the act (mention applicable sections, rules, notification, circulars and case laws to support the departmental stance)	hi
8	Mention the following points clearly indicating the reasons for opposing the writ petition:	hi
8a	Maintainability (Generally, if there exists an effective and alternative statutory remedy (e.g., appeal, revision), the writ petition may not be maintainable unless there are exceptional circumstances such as violation of fundamental rights, natural justice, or jurisdictional errors)	hi
8b	Limitation period (Although no explicit limitation period is fixed for writ petitions, courts expect petitions to be filed promptly and without undue delay. Delayed petitions might be dismissed on grounds of laches (unexplained delay) unless adequately justified)	hi
9	Mention specific reasons and material on record based upon which the assessment orders is passed by invoking Section 74 of the CGST/APGST Act 2017(in Fraud cases)	hi
10	Specific instructions based on the above to the G.P. for effective argument of the case. (Provide the gist of the case supporting the Departmental stance)	hi
11	Prayer (Request dismissal of the petition clearly stating no valid grounds exist warranting judicial intervention, seeking upholding of the departmental action as lawful and justified)	hi

Name of the Respondent: hi

Designation: hi

Mobile No: hi

Signature

#### Note

- 1). The above instructions shall be submitted through the APOLCMS only.
- 2). If the notices/orders have been uploaded to the official GST portal, the respondent may attach screenshots as proof of compliance.

3). The GP office for Taxes is requested to download all relevant instructions from the APOLCMS and requested to present comprehensive arguments before the Hon'ble High Court of Andhra Pradesh.

4). The Proper Officer is required to monitor the progress of the case, maintain regular communication with the GP office, and ensure that all necessary updates and documents are provided promptly. This proactive monitoring and coordination will facilitate effective representation and timely disposal of cases before the Hon'ble High Court.