APHC010064792026

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

[3529]

WEDNESDAY, THE TWENTY SECOND DAY OF APRIL
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 3965/2026

Between:

1. M/S BOGA R LABORATORIES, REPRESENTED BY ITS MANAGING PARTNER, SHRI BOGA RAMESHBABU, DNO. 16-23-62/E, PALLAMRAJU NAGAR, ROAD NO-3 KAKINADA, KAKINADA DIST, ANDHRA PRADESH PIN. - 533001

...PETITIONER

AND

1. THE DEPUTY ASSISTANT COMMISSIONER OF STATE TAX II, PEDDAPURAM CIRCLE, O/O ASSISTANT COMMISSIONER OF STATE TAX, DOOR NO 19, 1, 390, SUDHA COLONY, PEDDAPURAM, ANDHRA PRADESH, 533437
2. THE STATE OF ANDHRA PRADESH, REPRESENTED BY ITS PRINCIPAL SECRETARY, REVENUE DEPARTMENT (COMMERCIAL TAX) A.P. SECRETARIAT, VELEGAPUDI-522238
3. UNION OF INDIA, DEPARTMENT OF REVENUE, REPRESENTED BY ITS SECRETARY (REVENUE) NORTH BLOCK, NEW DELHI-110001

...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 topleased to issue a writ of mandamus or any other writ, direction or order quashing the proceedings of the Respondent in Best Judgment assessment Order passed in Form GST ASMT-13 dated 06.07.2023 along with Form GST DRC 07 vide Ref No. ZD3707230045498 dated 06.07.2023 for the tax Period Mar 2023 (Annexure P-1) levying GST of Rs. 1,62,000/- (CGST- Rs. 81,000/- and SGST- Rs. 81,000/-) along with interest under Section 50 and 100 Penalty under Section 74 of GST Act, 2017, as the GST Return GSTR-3B for the subject period was filed subsequently, paid the taxes along with late fee and the impugned order imposed the GST on notional turnover without providing the opportunity of personal hearing and in contravention of the Circular No. 06/2020 (State) dated 10.01.2020 issued by the Government of Andhra Pradesh as being arbitrary, without jurisdiction, without DIN, non-application of mind, unconstitutional, unreasonable and against the principles of natural justice and contrary to the provisions of the GST Act, 2017 and the rules made thereunder. And to pass

IA NO: 1 OF 2026

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 may be pleased stay the operation of the proceedings of the 1st Respondent in Best Judgment Assessment Order passed in Form GST ASMT-13 dated 06.07.2023 along with Form GST DRC 07 vide Ref No. ZD3707230045498 dated 06.07.2023 for the tax Period March 2023 (Annexure P-1), in the interest of justice and pass

Counsel for the Petitioner:

1. HARI KRISHNA TATA

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

The Court made the following Order:

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

The petitioner herein, who was a registered person, was assessed to tax for the period January – March, 2023, by way of an order of assessment, dated 06.07.2023, under Section 62 of the GST Act. Thereafter, the petitioner is said to have filed his quarterly returns, for this period, on 17.08.2023, along with the payment of the appropriate tax liabilities and applicable late fee, as prescribed under the provisions of the GST Act.

2. The petitioner has approached this Court, by way of the present Writ Petition, contending that the Authorities, despite the deeming provision of Section 62 (2) of the GST Act, are proceeding and recovering the tax levied under the assessment order, dated 06.07.2023 and the same is impermissible.

3. Section 62 (2) of the GST Act stipulates that any order of assessment, passed under Section 62 would be deemed to have been withdrawn, if the registered person, against whom such an order has been passed, filed the necessary returns along with payment of appropriate tax liability, late fee and interest.

4. The learned Government Pleader for Commercial Taxes, on instructions, submits that such late fee and taxes have been paid by the petitioner.

5. In the circumstances, it must be held that the said order of assessment, dated 06.07.2023, is deemed to have been withdrawn on account of Section 62 (2) of the GST Act.

6. Accordingly, this Writ Petition is allowed, with a declaration that the order of assessment, passed under Section 62 of the GST Act, on 06.07.2023, is deemed to have been withdrawn and consequently, no coercive steps can be taken against the petitioner in relation to any of the amounts claimed under the said order. There shall be no order as to costs.

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

R. RAGHUNANDAN RAO, J

T.C.D. SEKHAR, J

Date:22.04.2026
MJA

242

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

<u>WRIT PETITION NO: 3965/2026</u>

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

22.04.2026

MJA