APHC010120302026

IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI **[3529]**
(Special Original Jurisdiction)

MONDAY, THE TWENTIETH 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: 6398/2026

Between:

M/s. Sri Lakshmi Srinivasa Stone Crushers **...PETITIONER**

AND

The Superintendent and Others **...RESPONDENT(S)**

Counsel for the Petitioner:

1. M V J K KUMAR

Counsel for the Respondent(S):

1. P S P SURESH KUMAR

The Court made the following Order:

The petitioner is a registered person, under the G.S.T. regime. There was some delay, by the petitioner, in the payment of the G.S.T., payable for the year, 2019-2020. The petitioner, finally, paid the entire due by 28.03.2025. There is no dispute regarding this fact.

Thereafter, the petitioner also filed an application, in FORM GST SPL -02, as required under Circular No.238/32/2024-GST, issued by the Central Board of Indirect Taxes and Customs, on 15.10.2024. This application was made, on 17.06.2025. This application was made for the purposes of obtaining the benefit of Section 128A, which stipulated that, all interest & penalty payable, on account of late payment of tax, for any tax period between 2017 to 31.03.2020, would be waived, if such tax is cleared on or before 31.03.2023.

The petitioner has now approached this Court with the contention that, the respondent authorities have attached the bank account of the petitioner, despite the fact that the petitioner had complied with the requirements of Section 128A read with Rule 3.1.5 of Circular No.238/32/2024-GST. It is also contended that the attachment of the bank account of the petitioner for recovery of interest & penalty, on account of late payment, is clearly impermissible.

The learned Standing Counsel appearing for the respondents seeks further time for obtaining the instructions.

This matter has been adjourned twice for such instructions to be obtained.

In view of the aforesaid facts, there is a *prima facie* case in favour of the petitioner that the petitioner, would not be liable to pay any interest or penalty, on account of late payment of the G.S.T. arising, for the year, 2019-2020.

For the aforesaid reasons, there shall be stay of recovery of any amounts, on account of interest or penalty payable due to late payment of tax, for the year, 2019-2020. Consequently, the attachment of the bank account of the petitioner, would also have to be suspended, in relation to the amounts claimed towards late fee, penalty & interest, for the late payment of tax, for the tax period, 2019-2020 or for recovery of any tax claimed, for the year, 2019-2020.

Post on 06.05.2026.

R. RAGHUNANDAN RAO,J

T.C.D.SEKHAR,J

Note:
Issue C.C. by 21.04.2026
B/o.
KPV