[ 3529 ]

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

MONDAY, THE TWENTIETH DAY OF APRIL

TWO THOUSAND AND TWENTY SIX

:PRESENT:

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 6398 OF 2026

**Between:**

M/s. Sri Lakshmi Srinivasa Stone Crushers, 495, Pachikapallam Village, Vedurukkuppam Mandal, Tirupati, Chittoor - 517 569 Rep. by its Proprietor, Sri. Sunil Kumar Reddy Bovilla S/o. B. Ramakrishna Reddy aged about 54 Years.

**Petitioner**

**AND**

1. The Superintendent, Puttur CGST Range, H.No. 1-325/19A, Lakshmi Nagar Colony, Puttur, Chittoor District - 517 583
2. The Dy. Assistant Commissioner of (ST)-I, Chittoor -II Circle, Chittoor Division, Andhra Pradesh - 517 583
3. The Assistant Commissioner of Central Tax, Appellate Authority, Tirupati CGST Division, Tirupati, Andhra Pradesh.-517502
4. State of Andhra Pradesh, Rep by its Principal Secretary, Revenue (CT) Department, Velagapudi, Amaravathi, Guntur District, Andhra Pradesh. 522237
5. Union of India, Rep. By its Secretary Ministry of Finance, NEW DELHI - 110001.
6. The Branch Manager, State Bank Of India, SME Branch, Plot No. 95 1st Floor, New Balaji Colony, Tirupati, Andhra Pradesh. 517502

**Respondents**

Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate Writ, Order or direction preferably a Writ in the nature of Writ of MANDAMUS declaring the action of the Respondents in not considering Form GST SPL-02 dated 17-06-2025 (ARN No. AD370625006699M) along with screenshot acknowledging filed by the Petitioner in pursuance of the impugned order dated 26-08-2024 in Form GST DRC-07, without taking into account of the payments made through DRC-03 dated 28-03-2025 and vide Challan CPIN 25033700181469 dated 28-03-2025 for the tax period 2019-20 and issuing third party attachment notices dated 02-12-2025, 08- 12-2025, 20-01-2026 attaching the Bank account of the Petitioner lying into the 6th Respondent Bank, as illegal, arbitrary, unjust, improper, unethical, without authority of law and jurisdiction, violative of articles 14, 19(1)(g), 21, 265 and 300-A of Constitution of India and consequently to direct the Respondents 1 and 2 to forthwith consider the Petitioner's application under Section 128A after taking into account the payment made through DRC-03 and Challan dated 28-03-2025.

**IA NO: 1 OF 2026**

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to suspend the operation of the third party attachment notices issued in Form GST DRC -13 by the 3rd Respondent to 6th Respondent Bank on three occasions i.e. 02-12-2025, 08-12-2025 and 20-01-2026, Pending disposal of WP 6398 of 2026, on the file of the High Court.

The petition/Appeal coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and upon hearing the arguments of SRI M V J K KUMAR Advocate for the Petitioner, P S P SURESH KUMAR Advocate for the Respondent(s) and 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."**

SD/- P.VINOD KUMAR
DEPUTY REGISTRAR

**//TRUE COPY//**

SECTION OFFICER

**To,**

1. The Superintendent, Puttur CGST Range, H.No. 1-325/19A, Lakshmi Nagar Colony, Puttur, Chittoor District - 517 583
2. The Dy. Assistant Commissioner of (ST)-I, Chittoor -II Circle, Chittoor Division, Andhra Pradesh - 517 583
3. The Assistant Commissioner of Central Tax, Appellate Authority, Tirupati CGST Division, Tirupati, Andhra Pradesh. - 517502
4. The Principal Secretary, The State of Andhra Pradesh, Revenue (CT) Department, Velagapudi, Amaravathi, Guntur District, Andhra Pradesh. 522237. (By Special Messenger - along with a copy of petition and memorandum of grounds)
5. The Secretary Ministry of Finance, The Union of India, NEW DELHI - 110001.
6. The Branch Manager, State Bank Of India, SME Branch, Plot No. 95 1st Floor, New Balaji Colony, Tirupati, Andhra Pradesh. 517502 (by RPAD 1,2,3,5
7. 
8. TO 6 )
9. One CC to SRI. M V J K KUMAR Advocate [OPUC]
10. One CC to SRI. P S P SURESH KUMAR Advocate [OPUC]
11. **One spare copy**

**TVSR**

HIGH COURT

RRR,J

&

TCDS,J

DATED: 20/04/2026

ORDER

WP.No.6398 of 2026

HIGH COURT OF ANDHRA PRADESH
SPECIAL CELL
23 APR 2026
★ DESPATCHED ★

INTERIM STAY