APHC010147882025

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

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: 7721/2025

Between:

1. M/S. RR LOGISTICS, 17-11-4/A, REVENUE COLONY, KAKINADA, EAST GODAVARI, 37, 533001, KAKINADA - 533003, ANDHRA PRADESH, REP BY ITS PROPRIETRIX, SMT. MEHARUNNISA NALLABILLI W/O. SRI. DURGA PRASAD AGED ABOUT 34 YEARS.

...PETITIONER

AND

1. THE ASSISTANT COMMISSIONER ST, KAKINADA PORT CIRCLE, D.NO.LO- 355, 3RD FLOOR. COMMERCIAL TAXES COMPLEX, PITHAPURAM ROAD, KAKINADA, ANDHRA PRADESH.

2. THE ADDITIONAL COMMISSIONER, APPELLATE AUTHORITY, VIJAYAWADA, NTR DISTRICT, ANDHRA PRADESH.

3. UNION OF INDIA, REPRESENTED BY ITS SECRETARY, MINISTRY OF FINANCE, NEW DELHI-110001.

4. STATE OF ANDHRA PRADESH, REP BY ITS PRINCIPAL SECRETARY, REVENUE (CT) DEPARTMENT,

VELAGAPUDI, AMARAVATHI, GUNTUR DISTRICT, ANDHRA PRADESH.

...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 to issue an appropriate writ, order or direction particularly in the nature of Writ of MANDAMUS declaring the action of the 1st Respondent in passing the impugned order dated 29-02-2024 passed under Section 73(9) of GST Act 2017 in Ref No. ZD370224022743M in not following the principles of natural justice, and the order do not bear the DIN number, as also not following section 73 as illegal, arbitrary, unjust, improper, without jurisdiction and authority of law, passed in contravention of the provisions of the GST Act 2017, and also contrary to the judgment of the Honble Supreme Court in the case of Pradeep Goyal Vs. Union of India (UOI) and Ors reported in (2022) 93 GST 378 (SC) and the Allahabad High Court reported in in 2024 (85) GSTL 434 violative of articles 14, 19(1)(g) 21, 265 and 300-A of the Constitution of India and consequently to set aside the same and pass

IA NO: 1 OF 2025

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 to grant STAY of collection of tax as levied by the 1®* Respondent pursuant to the impugned order dated 29-02-2024 in Ref. No. ZD370224022743M for the period 2020-21 pending disposal of the writ petition and 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 to receive the counter copies on record by allowing the leave petition in the above writ petition and pass

Counsel for the Petitioner:

1. M V J K KUMAR

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

The Court made the following:

The Court made the following Order:
(per Hon'ble Sri Justice R. Raghunandan Rao)

The present issue is covered; in the case of the petitioner by the order of this Court dated 26.03.2025, in W.P.No.7841 of 2025 which had also been filed by the very same petitioner.

2. In that view of the matter, this Writ Petition is disposed of, following the said order in the following terms.

3. Accordingly, this Writ Petition is disposed of, setting aside the impugned proceedings, dated 29.02.2024, issued by the 1st respondent, with the liberty to the 1st respondent to conduct fresh assessment, after giving notice to the petitioner and assigning a DIN number to the said order. The period from the date of the impugned assessment order, till the date of receipt of this order shall be excluded for the purposes of limitation. There shall be no order as to costs.

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

R. RAGHUNANDAN RAO, J

T. C. D. SEKHAR, J

Date:22.04.2026
CMK