Date of reserved for orders :
Date of pronouncement : 22.06.2026
Date of uploading :

APHC010168162026

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

MONDAY, THE 22nd DAY OF JUNE 2026

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 9881/2026

Between:

1. M/S. BHARAT SCIENTIFICS, REP., BY ITS PROPRIETOR BALA PENCHALAIAH GOSALA HAVING THEIR REGD. PREMISES AT D.NO.5/1818, GEETHA ASHRAMAM STREET, PRODDATUR, YSR KADAPA DISTRICT, ANDHRA PRADESH-516360

...PETITIONER

AND

1. THE ASSISTANT COMMISSIONER ST, PRODDATUR-LL CIRCLE, KADAPA DIVISION, ANDHRA PRADESH
2. THE DEPUTY ASSISTANT COMMISSIONER STII, O/O THE ASSISTANT COMMISSIONER (ST) PRODDATUR-I CIRCLE, KADAPA DIVISION, ANDHRA PRADESH-
3. THE STATE OF ANDHRA PRADESH, REP., BY ITS PRINCIPAL SECRETARY REVENUE (CT) DEPARTMENT, SECRETARIAT BUILDING, VELAGAPUDI, AMARAVATI-522237

...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 an appropriate Writ, Order or Direction, more particularly one in the nature of Writ of MANDAMUS declaring the impugned

Assessment orders on Best Judgement Basis issued by Respondent No.1 vide Reference NOS.ZD370624000993B dated 03.06.2024 for the period of March 2024, ZD370624007789X dated 13.06.2024 for the period of April 2024, ZD370724009809Z dated 14.07.2024 for the period of May 2024, ZD3709240008244E dated 12.09.2024 for the period of July 2024 under Section 62 of APGST Act,2017 and the consequential attachment order vide DIN3724022677767 dated 24.02.2026 issued by Respondent No.2 under Section 79 of the Act as illegal, arbitrary, violative of the provisions of GST Act 2017, void, non-est in the eyes of law, contrary to the Article 19(1)(g) of the Constitution of India, and consequentially Set aside the same or to pass

<u>IA NO: 1 OF 2026</u>

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 SUSPEND the impugned Assessment orders on Best Judgement Basis issued by Respondent No. vide Reference NOS.ZD370624000993B dated 03.06.2024 for the period of March 2024, ZD370624007789X dated 13.06.2024 for the period of April 2024, ZD370724009809Z dated 14.07.2024 for the period of May 2024, ZD3709240008244E dated 12.09.2024 for the period of July 2024 under Section 62 of APGST Act,2017 and the consequential attachment order vide DIN3724022677767 dated 24.02.2026 issued by Respondent No.2 under Section 79 of the Act as illegal, arbitrary, violative of the provisions of GST Act 2017, pending disposal of the Writ Petition and pass

Counsel for the Petitioner:

1. K ANJANA RAMA KAMESWARI

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 is a registered person, under the Goods and Services Tax Act, 2017. As the petitioner had not filed its returns, for the periods mentioned below, the Assessing Authority had passed orders of assessment, under Section 62 of the GST Act. Thereafter, the petitioner had filed its returns and paid all the dues, under the said returns, on the dates mentioned below:

Sl. No.	Month	Date of Order U/s.62	Date of filing returns	Date of payment
1	March 2024	03.06.2024	10.04.2025	10.04.2025
2	April 2024	13.06.2024	10.04.2025	10.04.2025
3	May 2024	14.07.2024	10.04.2025	10.04.2025
4	July 2024	12.09.2024	10.04.2025	10.04.2025

2. The petitioner has now approached this Court, by way of the present Writ Petition contending that the Tax Authorities are seeking to recover the amounts demanded under the said orders of assessment, passed under Section 62 of the GST Act and the same is impermissible.

3. It is contended by the learned counsel for the petitioner that Section 62 (2) of the Act contains a deeming clause, under which the orders passed under Section 62 would be deemed to have been withdrawn, upon

filing of the returns and the payment of the amounts due under the said returns, in accordance with the condition stipulated therein.

4. Learned Government Pleader for Commercial Taxes, on instructions, submits that the petitioner had filed returns and paid the dues, under the said returns, on the dates mentioned above.

5. In such circumstances, the deeming provision would have to be given effect and consequently, it must be held that the orders of assessment, mentioned above, are deemed to have been withdrawn.

6. Accordingly, this Writ Petition is disposed of, directing the respondents not to seek to recover any dues under the orders of assessment, mentioned in the table above. 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:22.06.2026

MJA

Whether the order is :
Speaking Yes/No / Recorded Yes/No
Reportable Yes/No / Non-Reportable Yes/No

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THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 9881/2026

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

Date:22.06.2026
MJA