IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI
(SPECIAL ORIGINAL JURISDICTION)
TUESDAY, THE TWENTY EIGHTH 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: 10630 OF 2026

Between:

Rajesh Kandavalli, S/o. Adam, Aged about 35 years, R/o. D.No.8-152, Panchayati Office Street, Yernagudem, East Godavari, Andhra Pradesh, 534 313 .

Petitioner

AND

1. The Assistant Commissioner of State Tax, Nidadavole Circle, Rajamahendravaram Division, Door No. 2-2-83, Pangidi Road, Nidadavole, East Godavari District, Andhra Pradesh- 534 301.
2. The State of Andhra Pradesh, Represented by its Principal Secretary, Revenue Department, Commercial Taxes, A P Secretariat, Velegapudi - 522 503

Respondents

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, more particularly a Writ of Mandamus to declare that

i) Grant of temporary registration u/r. 16 of CGST Rules, 2017 is void, arbitrary, illegal, without jurisdiction and without authority of law, apart from being violative of Articles 14, 19(1) (g) and 265 of the Constitution of India, and to pass such further or other order(s) as this Honble Court may deem fit and proper in the facts and circumstances of the case, in the interest of justice.

ii) The impugned Show Cause Notice in Form GST ASMT-14 bearing DIN: ZD3711250091012 dated 03.11.2025 and consequential impugned order in Form GST ASMT-15 bearing DIN: ZD371225041717B dated 30.12.2025, passed by Respondent No.1 under the provisions of the CGST/APGST Act, 2017, as being void, arbitrary, illegal, without jurisdiction and without authority of law, apart from being violative of Articles 14, 19(1) (g) and 265 of the Constitution of India

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 to stay the operation and all further proceedings pursuant to the impugned order in Form GST ASMT-15 bearing DIN: ZD371225041717B dated 30.12.2025 issued by Respondent No.1, Pending disposal of WP No.10630 of 2026, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and d upon hearing the arguments of Sri Pasupuleti Venkata Prasad, Advocate for the Petitioner, and of GP for Commercial tax for the Respondents, the Court made the following.

ORDER

Learned counsel for petitioner submits that the assessment of the petitioner, under Section 63 of the GST Act is beyond limitation inasmuch as the show-cause notice preceding the assessment order is not in accord with the requirements of Section 73(2) of the GST Act, which stipulates that the show-cause notice has to be issued atleast

three (3) months before the limitation under Section 73 of the GST Act expires.

Learned counsel would also contend that Section 63 of the GST Act only provides for the assessment of tax and there is no provision for assessment of interest and penalty.

Prima facie, these contentions would require to be considered. In such circumstances, there shall be stay of recovery of the amounts claimed under impugned order subject to petitioner depositing 10% of the disputed tax within a period of six (6) weeks.

List on 16.06.2026.

SD/- K.J.RAJA BABU
ASSISTANT REGISTRAR

//TRUE COPY//

F__ A. SECTION OFFICER

To,

1. The Assistant Commissioner of State Tax, Nidadavole Circle, Rajamahendravaram Division, Door No. 2-2-83, Pangidi Road, Nidadavole, East Godavari District, Andhra Pradesh- 534 301.
2. The Principal Secretary, State of Andhra Pradesh, Revenue Department, Commercial Taxes, A P Secretariat, Velegapudi - 522 503 (1 & 2 by RPAD)
3. One CC to Sri Pasupuleti Venkata Prasad, Advocate [OPUC]
4. Two CCs to GP for Commercial tax, High Court of AP [OUT]
5. One spare copy

HIGH COURT

RRR, J

&

TCDS, J

DATED: 28/04/2026

LIST ON 16.06.2026

ORDER

WP.No.10630 of 2026

INTERIM STAY