APHC010190432026

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

TUESDAY,THE TWENTY EIGHTH 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: 10630/2026

Between:

Rajesh Kandavalli **...PETITIONER**

AND

The Assistant Commissioner Of State Tax and Others **...RESPONDENT(S)**

Counsel for the Petitioner:

1. PASUPULETI VENKATA PRASAD

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX
2.

The Court made the following interim 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.

R RAGHUNANDAN RAO,J

T.C.D.SEKHAR,J

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