APHC010196682026

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

MONDAY, THE TWENTY SEVENTH 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 Nos: 10700, 10702, 10709 & 10675 of 2026

WRIT PETITION NO: 10700/2026

Between:

1. AKSHYA IRRIGATION PRODUCTS PVT LTD, SY.NO.905/2, PUTLAMPALLI, D.NO.8/10. INDUSTRIAL DEVELOPMENT AREA, KADAPA, YSR, ANDHRA PRADESH, 516 001 REPRESENTED BY ITS DIRECTOR, JAWERI KAPISHA RAJESH SINGH, S/O JK NARSIMHA SINGH AGED ABOUT 56 YEARS. FLAT NO 310 D WING, VIJAYA HILLS RED HILLS LAKDIKAPOOL, HYDERABAD- 500004

2. JAWERI KAPISHA RAJESH SINGH, S/O. JK NARSIMHA SINGH AGED ABOUT 56 YEARS, R/O FLAT NO 310 D WING, VIJAYA HILLS RED HILLS LAKDIKAPOOL, HYDERABAD- 500004

3. SRI VISWANATH SINGH JAWAHARI KASHYAPA, S/O. J.K. NARSIMHA SINGH, R/O D.NO.11/687, 1ST FLOOR, HABIBULLA STREET KADAPA, ANDHRA PRADESH - 516001

...PETITIONER(S)

AND

1. THE ASSISTANT COMMISSIONER OF STATE TAX, KADAPA-1 CIRCLE, ANDHRA PRADESH, D. NO. 1/499,1ST FLOOR, 0PP. YSR GUEST HOUSE, SMITH ROAD, NEAR ZILLA PARISHAD, KADAPA, YSR KADAPA, ANDHRA PRADESH-516001

2. STATE OF ANDHRA PRADESH, REPRESENTED BY ITS PRINCIPAL SECRETARY, REVENUE DEPARTMENT (COMMERCIAL TAX) A P

SECRETARIAT, VELAGAPUDI - 522 503

...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 a writ, order, or direction more particularly one in the nature of a Writ of Mandamus declaring that a. Impugned Assessment Order passed in Form GST ASMT-13 bearing Reference No. AD370823010240L dated 23.08.2023 along with summary bearing Reference No. ZD370823019360J dated 29.08.2023. passed by the Respondent No. 1 under the provisions of CGST/APGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, without authority of law apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same and/or pass such further or other order(s) as this Honble Court may deem fit and proper in the circumstances of the case, b. Notice for attachment of immovable DRC-16 dated 12.02.2026 and consequential auction notice in Form GST DRC-17 dated 25.03.2026 under the provisions of CGST/APGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, without authority of law apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same and/or 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 pleased to stay operation of the impugned Assessment Order passed in Form GST ASMT-13 bearing Reference No. AD370823010240L dated 23.08.2023 along with summary bearing Reference No. ZD370823019360J dated 29.08.2023. passed by the Respondent No. 1 and pass

IA NO: 2 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 pleased to suspend the notice for attachment of immovable DRC-16 dated 12.02.2026 and/or pass

IA NO: 3 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

pleased to suspend the consequential auction notice in Form GST DRC-17 dated 25.03.2026 and/or pass

Counsel for the Petitioner(S):

1. PASUPULETI VENKATA PRASAD

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

The Court made the following Common Order:

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

As these Writ Petitions have been filed by the petitioners, raising the same issue, they are being disposed of, by way of this common order.

2. The petitioners had served with three separate orders of assessment, dated 23.08.2023, for the tax periods, April- 2023, May-2023 & June-2023. Similarly, another order of assessment, dated 09.10.2023, for the tax period, July-2023, was also served on the petitioners. Thereafter, the petitioners are said to have been filed the necessary Form GSTR 3B returns, for all the four months, on 02.12.2024.

3. The petitioners have approached this Court with the contention that, the respondents were seeking to recover the taxes and other amounts, raised under the aforesaid orders of assessment, and that, the said orders would be deemed to have been withdrawn, under Section 62(2) of the G.S.T. Act. The petitioners assail the recovery proceedings that are said to be initiated and seek a declaration that the said orders are deemed to have been withdrawn.

4. The learned Government Pleader for Commercial Taxes, appearing for the respondents, on instructions, submits that, the necessary GSTR 3B Forms, had been filed, on 02.12.2024, along with the tax payable, under the said returns and interest and late fee, if any.

5. In the present cases, the orders of assessment and other details are given in the table below:

Sl.No.	Writ Petition No.	Period of assessment	Date of assessment order	Date of filing of GSTR 3B Forms
01.	10702 of 2026	April, 2023	23.08.2023	02.12.2024
02.	10700 of 2026	May, 2023	23.08.2023	02.12.2024
03.	10675 of 2026	June, 2023	23.08.2023	02.12.2024
04.	10709 of 2026	July, 2023	09.10.2023	02.12.2024

6. In all these cases, orders of assessment had been passed, under Section 62 of the G.S.T. Act, on the ground that, the petitioners had not filed their returns, for these periods. Thereafter, the petitioners had filed their returns, on 02.12.2024. In view of the filing of such returns, the provisions of Section 62(2) of the G.S.T. Act, would apply.

7. Section 62(2) of the G.S.T. Act, stipulates that, any order passed under Section 62 would be deemed to have been withdrawn once the registered person files returns for such periods within the time stipulated, under the said provisions and further compliance of the conditions set out therein.

8. In the present cases, the said returns have been filed, along with payment of tax, interest & late fee, and consequently, the benefit of Section 62(2) would be available to the petitioners.

9. Accordingly, these Writ Petitions are allowed, declaring that the orders of assessment, dated 23.08.2023 & 09.10.2023, for the said periods, shall be

deemed to have been withdrawn and no recovery of tax or amounts, under these orders can be undertaken by the respondents. Any amounts recovered prior to passing of this order against the impugned orders shall have to be adjusted against the tax dues of the petitioners.

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:27.04.2026
KPV

168

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION Nos: 10700, 10702, 10709 & 10675 of 2026

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

27.04.2026

KPV