



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

**[3529]**

TUESDAY, THE FIFTH DAY OF MAY  
TWO THOUSAND AND TWENTY SIX

**PRESENT**

**THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO**

**THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR**

**WRIT PETITION NO: 10688/2026**

**Between:**

1.M/S. PYXIS LOGISTICS,, 402/22-19-18/32, 4, INDRALOK AVENUE,  
RP ROAD, TANUKU, WEST GODAVARI- 534 211, ANDHRA  
PRADESH. REPRESENTED BY ITS MANAGING PARTNER, VENU  
KAPPALA, S/O. LATE BABU RAO, AGED 47 YEARS.

**...PETITIONER**

**AND**

- 1.THE STATE OF ANDHRA PRADESH, REP. BY ITS PRINCIPAL  
SECRETARY, REVENUE (CT-II) DEPARTMENT, AP SECRETARIAT,  
VELAGAPUDI, AMARAVATHI, GUNTUR DISTRICT, AP.
- 2.THE ASSISTANT COMMISSIONER, TANUKU CIRCLE, ELURU,  
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, direction or order more particularly in the nature of a Writ of Mandamus declaring that the assessment order in Form GST ASMT- 13 and DRC-07 both dated 22.08.2024, for the month of June, 2024 passed by the 2nd respondent on best judgment basis without providing any opportunity to the petitioner as illegal, arbitrary, contrary to the provisions of the GST Act, 2017, contrary to the circulars issued by the Central Board of Indirect Taxes and Customs and

violative of Articles 14, 19(1)(g) and 265 of the Constitution of the India and consequently set aside the same

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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 grant stay of all further proceedings, including recovery, pursuant to the orders passed by the 2nd respondent in Form GST ASMT-13 and DRC-07 dt. 22.08.2024, for the period June 2024, pending disposal of the Writ petition

**Counsel for the Petitioner:**

1.SINGAM SRINIVASA RAO

**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 GST Act. As the petitioner had not filed his returns for the month of June 2024, the assessing authority had passed an order of assessment dated 22.08.2024, for this period, under Section 62 of the GST Act. Thereafter, the petitioner had filed its returns, for June 2024, on 03.01.2025 along with payment of GST and other dues.

2. The petitioner had now approached this Court being aggrieved by the steps taken by the respondents to recover taxes levied under the order of assessment dated 22.08.2024.

3. It is the contention of the petitioner that such recovery is impermissible, as the said order dated 22.08.2024 is deemed to have been withdrawn by virtue of the filing of the GSTR-3B returns on 03.01.2025, and consequently, no coercive steps can be taken for recovery of the tax claimed under the order dated 22.08.2024.

4. The learned Government Pleader, on instructions submits that the returns had been filed along with payments of necessary tax and other dues.

5. Section 62(2) of the GST Act inserts a deeming provision, whereby any order of assessment passed under Section 62 would be deemed to have been withdrawn upon the filing of returns, along with payment of necessary dues, within the time stipulated under Section 62.

6. In the present case, as there is no dispute regarding the filing of the return along with the payment of taxes and other dues, the respondents cannot seek recovery of any tax under the order dated 22.08.2024.

7. In the circumstances, this writ petition is allowed, declaring that the order of assessment dated 22.08.2024 is deemed to have been withdrawn by virtue of Section 62(2) of the GST Act.

There shall be no order as to costs.

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

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**R RAGHUNANDAN RAO, J**

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**T.C.D. SEKHAR, J**

*Dt.05.05.2026*  
*DSB*

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**HON'BLE SRI JUSTICE R RAGHUNANDAN RAO  
AND  
HON'BLE SRI JUSTICE T.C.D. SEKHAR**

**WP.No.10688/2026**

**Dated 05.05.2026**

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