



**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 Nos.: 11873, 11876 & 11994/2026

W.P. No.: 11873/2026

Between:

1. SRI DAAKSHYAANI ENERGY SOLUTIONS, REPRESENTED BY ITS MANAGING PARTNER, SRI. MADDURI ADITHYA, S/O. MADHUSUDAN RAO, AGED ABOUT 37 YEARS, 36-12-14A, 5A CLASSIC CIRCLE, MOGAL FUNCTION HALL ROAD, MOGALRAJPURAM, VIJAYAWADA, NTR DISTRICT - 520010

...PETITIONER

AND

1. THE STATE OF ANDHRA PRADESH, REP. BY ITS PRINCIPAL SECRETARY, REVENUE (CT-II) DEPARTMENT, AP SECRETARIAT, VELAGAPUDI, AMARAVATHI, GUNTUR DISTRICT - 522238.

2. THE ASSISTANT COMMISSIONERST, SURYARAOPET CIRCLE, VIJAYAWADA, NO II DIVISION, VIJAYAWADA - 520007.

...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 ASMT- 13 order 20-06-2023 for the month of 03/2023, 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 India and consequently set aside the same and pass

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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 to grant stay of all further proceedings, including recovery, pursuant to the orders passed by the 2nd respondent in Form ASMT-13 dt.20-06-2023 for the period Mar, 2023 imposing of SGST of Rs.113660/-and CGST of Rs.113660/- (total Rs.227320/-) and interest of CGST of Rs.3419/- and SGST of Rs.3419/- (total Rs.6838/-) pending disposal of the Writ petition and pass

Counsel for the Petitioner:

1.THANJAVURU VENKATA SUMAN

Counsel for the Respondent(S):

1.GP FOR COMMERCIAL TAX

The Court made the following Order:*(per Hon'ble Sri Justice R. Raghunandan Rao)*

As these Writ Petitions are filed by the same petitioner on the same issues, they are being disposed of, by way of this common order.

2. Heard Sri Thanjavuru Venkata Suman, learned counsel for the petitioner and the learned Government Pleader for Commercial Taxes, appearing for the respondents.

3. The petitioner had been served with orders of assessment, passed under Section 62 of the AP GST Act, for the months of March, April and May, 2023. Subsequently, the petitioner had also filed returns and had paid the taxes and other dues required under those returns. The details of the orders passed and the dates on which such filing had been completed for payment of the dues, under those returns, are given herein below:

Case Number	Period	Date of Order	Date of filing of returns
W.P.No.11873 of 2026	March- 2023	20.06.2023	14.07.2023
W.P.No.11994 of 2026	April- 2023	20.06.2023	20.09.2023
W.P.No.11876 of 2026	May- 2023	18.07.2023	20.09.2023

4. The learned Government Pleader for Commercial Taxes, on instructions, submits that the returns have been filed and that the dues payable under the said returns have also been cleared.

5. Section 62 (2) of the GST Act stipulates that any order, passed under Section 62 for non filing of returns shall be deemed to have been withdrawn upon necessary returns being filed, along with the tax, interest and late fee, if any. As all these requirements have been met, the said orders would be deemed to have been withdrawn, by virtue of Section 62 (2).

6. In the circumstances, these Writ Petitions are allowed, declaring that the orders of assessment, passed under Section 62, as detailed above, are deemed to have been withdrawn, by virtue of Section 62 (2) of the GST Act and the respondents cannot seek to take any steps for recovery of the amounts under these orders of assessment. 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:05.05.2026

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THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

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WRIT PETITION Nos.: 11873, 11876 & 11994/2026

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

Date:05.05.2026
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