



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

[3488]

**THURSDAY, THE EIGHTEENTH DAY OF JULY
TWO THOUSAND AND TWENTY FOUR**

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE HARINATH.N

WRIT PETITION NO: 15141/2024

Between:

Smt. Kilaru Mahalakshmi, and Others

...PETITIONER(S)

AND

The Union Of India and Others

...RESPONDENT(S)

Counsel for the Petitioner(S):

1.ARJAMPUDI RAMA KOTESWARA RAO

Counsel for the Respondent(S):

1.

The Court made the following order:

The complaint of the petitioners herein is that the Tax Authorities have collected a cheque for Rs.11,35,014/- dated 20.06.2024 for payment of GST without any assessment quantifying the tax due from the petitioners.

Smt. Santhi Chandra, learned Standing Counsel for CBIC appearing for respondents 2 to 4 would submit that the said cheque had been given voluntarily by the petitioners and that assessment is at the stage of awaiting a reply from the petitioners against the show cause notice issued to the

petitioners under Section 74 of the Central Goods And Services Tax Act, 2017 (herein referred to as 'CGST Act') seeking explanation from the petitioners as to why tax had not been paid and further steps under Section 74 of the CGST Act should not be taken.

Prima facie, collection of tax without any assessment would not be in accordance with law.

In the circumstances, the respondents shall not encash the cheque bearing No.326666 dated 20.06.2024 issued in favour of the respondents on Indian Overseas Bank for Rs.11,35,014/- till further orders in this Writ Petition.

This order shall, however, not preclude the respondents from completing assessment initiated against the petitioners.

Needless to say, the petitioners are free to file their objections to the show cause notice received by them.

Post on 12.08.2024.

R RAGHUNANDAN RAO, J

HARINATH.N, J

MJA