



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



WEDNESDAY, THE 19th DAY OF AUGUST 2026

PRESENT

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 23683 OF 2026

Between:

M/s.Maheswari Fertilizers, a partnership firm having its office at 24 and 25, Industrial Development Area, Kadapa, YSR District, Andhra Pradesh 516003, represented by its Partner K. Soma Sekhar Reddy

...Petitioner

AND

1. The Assistant Commissioner of State Tax, Kadapa-I Circle, #1/499, Smith Road, Kadapa, YSR Kadapa District, Andhra Pradesh 516003. OF 2026
2. The State of Andhra Pradesh, represented by its Principal Secretary to Government, Revenue Department (Commercial Taxes), A.P. Secretariat, Velagapudi, Guntur District, Andhra Pradesh 522 237.

...Respondents

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, Order or Direction, more particularly one in the nature of a Writ of Mandamus

a) Declaring the Assessment Order in FORM GST DRC-07 dated 24.04.2026 bearing DIN3724042653883 and Reference No. ZD3704260327672 passed by the 1st Respondent under Section 74 of the Andhra Pradesh Goods and Services Tax Act, 2017 for the Financial Year 2018-19, the Show Cause Notice in FORM GST DRC-01 dated 07.02.2026 bearing DIN3707022675630 and Reference No. ZD3702260080020 and the Intimation in FORM GST DRC-01A dated 30.01.2026 bearing

DIN3730012649957 and Reference No. ZD3701260311203, to be barred by limitation, without jurisdiction, contrary to Sections 73, 74 and 75 of the said Act, in violation of the principles of natural justice and violative of Articles 14, 19(1)(g), 265 and 300-A of the Constitution of India

b) Consequently set aside the Assessment Order in FORM GST DRC-07 dated 24.04.2026 bearing DIN3724042653883 and Reference No. ZD3704260327672, the Show Cause Notice in FORM GST DRC-01 dated 07.02.2026 bearing DIN3707022675630 and Reference No. ZD3702260080020, and the Intimation in FORM GST DRC-01A dated 30.01.2026 bearing DIN3730012649957 and Reference No. ZD3701260311203, in their entirety

c) Declare that no proceedings for the Financial Year 2018-19 could have been initiated or continued against the Petitioner under Section 74 of the Andhra Pradesh Goods and Services Tax Act, 2017, and that any proceedings under Section 73 for the said year stood barred by limitation;

IA NO: 1 OF 2026

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to suspend the operation of the Assessment Order in FORM GST DRC-07 dated 24.04.2026 bearing DIN3724042653883 and Reference No. ZD3704260327672 passed by the 1st Respondent for the Financial Year 2018-19, and to restrain the Respondents from taking any coercive or recovery steps of any nature, including attachment of the bank accounts or property of the Petitioner, in pursuance thereof, pending disposal of WRIT PETITION No.23683 of 2026, on the file of the High Court

The Petition, coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and upon hearing the arguments of Sri MEDAPATI SANTOSH REDDY, Counsel for the Petitioner and of GP FOR COMMERCIAL TAX for R1 and R2 the Court made the following.

ORDER:

Considering the submission that interim orders were granted in respect of the same writ petitioner in W.P.No.3052 of 2025, list on 02.09.2026 along with W.P.No.3052 of 2025.

In the meanwhile, no coercive action pursuant to the impugned proceedings, shall be resorted to.

SD/- M.VENKATESWARA RAO
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner of State Tax, Kadapa-I Circle, 1/499, Smith Road, Kadapa, YSR Kadapa District, Andhra Pradesh 516003. (by **RPAD**)
2. The Principal Secretary to Government, State of Andhra Pradesh, A.P. Secretariat, Velagapudi, Guntur District, Andhra Pradesh 522 237. (by **Special Messenger**)
3. One CC to SRI. MEDAPATI SANTOSH REDDY, Advocate [OPUC]
4. Two CCs to GP FOR COMMERCIAL TAX, High Court of Andhra Pradesh [OUT]
5. Two spare copies.

HIGH COURT

NJS,J & TCDS,J

DATED:19/08/2026

LIST ON 02.09.2026

ORDER

WP NO. 23683 OF 2026

DIRECTION

