

HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

MAIN CASE No.: W.P.No.25211 of 2025

PROCEEDING SHEET

Sl. No.	DATE	ORDER	OFFICE NOTE
2.	15.10.2025	<u>RNT, J & MRK, J</u> Heard Sri Karan Thalwar, learned counsel for the petitioner. 2. The petitioner being aggrieved from the order dated 20.11.2021 (Ex.P7), initially filed W.P.No.9302 of 2022. The said Writ Petition along with the batch of the petitions was finally decided by judgment dated 17.09.2024 with the following directions as contained in para-6: <i>“In the circumstances, keeping in view the directions issued by the Government under G.O.Ms.No.58, dt.08.05.2018 we dispose of these writ petitions with a direction to the respective departments to ascertain and release the G.S.T amount payable to the petitioners, on account of the contracts executed by them on or before 01.07.2017. The said exercise should be completed within a period of four months from the date of receipt of this order. As far as the interest and penalty are concerned, it would be open to the petitioners to approach the appropriate authority under the G.S.T.Act for remission of payment of interest or penalty, taking into account the special circumstances of these cases and after taking into account the fact that non payment is said to be on account of the default of the Government agencies in paying the G.S.T in time. No order as to costs.”</i> 3. Learned counsel for the petitioner submits	

		that the first part of the said direction with respect to the ascertainment and release of the G.S.T amount payable to the petitioner on account of the contracts executed by the petitioner on or before 01.07.2017 has not been complied with yet. He further submits that with respect to the interest and penalty imposed by the order dated 20.11.2021, in terms of the order of the High Court, the petitioner preferred the appeal challenging the order dated 20.11.2021. There was delay in preferring the appeal. The learned authority, the Additional Commissioner of State Tax, the 1st respondent, has rejected the appeal at the admission stage on the ground of delay and also that the appeal was filed beyond the condonable period. In its view, there is delay of 1060 days. He submits that in fact, there was no delay of 1060 days inasmuch as the writ petition against the order dated 20.11.2021 was already pending. The petitioner would be entitled for the benefit on the principle underlying Section 14 of the Limitation Act. He further submits that the certified copy of the judgment of the writ court was made available on 08.11.2024, so the appeal would be barred by 10 days only and if from the date of writ court judgment, there would be some more reasonable delay. 4. He further submits that even if under the statute, the appellate authority could not condone delay beyond condonable period, in view of sub-	
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		section (4) of Section 107 of the G.S.T.Act. Considering the facts and circumstances, the delay can be condoned by this Court, with direction to the competent authority to decide the appeal on merits. 5. Learned counsel for the petitioner submits that though the appeal has been filed against the order dated 20.11.2021, which is with respect to the tax, interest and the penalty but in view of the judgment dated 17.09.2024 in the writ petition, the petitioner would confine the said appeal only to the part of interest and penalty. 6. At this Stage, Sri B.K.Chakravarthy, learned counsel appearing for learned Government Pleader for Commercial Tax, prays for time to file the counter-affidavit. 7. List on 05.11.2025. 8. In the meantime, the counter if any, be filed. RNT, J MRK, J Pab	
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