

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI
(SPECIAL ORIGINAL JURISDICTION)

WEDNESDAY, THE SECOND DAY OF JULY

TWO THOUSAND AND TWENTY FIVE

:PRESENT:

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

AND

THE HONOURABLE SMT JUSTICE SUMATHI JAGADAM

WRIT PETITION NO: 33895 OF 2022

Between:

M/s. Abhijeet Ferrotech Limited, Rep. by its Manager Taxation, Mr. Pradeep Kumar, Plat Nos. 50, 51, 54, 55, 56, Eastern Sector, APSEZ, Atchutapuram Visakhapatnam Dist 531011, A.P

...Petitioner

AND

1. The Assistant Commissioner (ST), Anakapalli Circle, Anakapalli, Visakhapatnam Dist. A.P.
2. The Chief Commissioner (ST), Eedupugallu, Kankipadu (M), Krishna Dist.
3. The Central Board of Indirect Taxes and Customs, J 684 843, North Block, Central Secretariat, New Delhi
4. The State of Andhra Pradesh, Rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Velagapudi, Guntur Dist.. A.P.
5. The Union of India, Rep. by its Secretary. Ministry of Finance, North Block, New Delhi - 110 001
6. Sri T. Ramesh Kumar Reddy, The then Asst. Commissioner (ST), Anakapalle Circle (now under suspension), C/o The Chief Commissioner (ST), Eedupugallu, Kankipadu (M). Krishna Dist. A.P.

...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 call for the records, related to the impugned assessment order, from the 1st Respondent, and to issue a Writ of MANDAMUS or such other Writ, Order or direction as this Hon'ble Court may deem fit, set aside the Assessment order in A.O. No.ZH3707220D69273, dt. 18-07-2022 (Ex. P-1), for the period, from 11/2017 to 08/2021, passed by the 1 Respondent herein, under the Integrated Goods and Service Tax Act, 2017, as illegal, arbitrary, without Jurisdiction and contrary to the provisions of Section 4 of the IGST Act read with Section 5 of the Central Goods and Services Tax, 2017 (CGST Act) and the Circular No.31/05/2018-GST dt.09-02-2018 as amended by the Circular No. 169/01/2022 dt.12-03-2022 and against the principles of natural justice, and consequently to declare that the summary of the Orders in Form GST DRC-07 passed by the 1st Respondent for each year separately as detailed below (Ex. P-18), as illegal and unenforceable. 2017-18 (From July 2017)-ZD3707220107589 2018-19-ZD3707220107597 2019-20-ZD370722010763I 2020-21-ZD370722010766C 2021-22 (Up to August 2021)-ZD370722010767A.

IA NO: 1 OF 2022

Petition under Section 151 of 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 grant stay of further proceedings, pursuant to the Assessment order in A. No.ZH3707220D69273, dated 18-07-2022 (Ex. P-1), for the period, from 11/2017 to 08/2021, passed by the 151 Respondent herein, under the Integrated Goods and Service Tax Act, 2017, pending disposal of the Writ Petition as otherwise, the petitioner will be put to much hardship and severe loss., Pending disposal of WP 33895 of 2022, 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 the earlier order of the High Court dated 10.04.2024, & 05.08.2024, made herein and upon hearing the arguments of SRI VYDYULA RAVINDRA PRASAD, Advocate for the Petitioner, and of GP FOR COMMERCIAL TAX, for the Respondents, the Court made the following

ORDER:

Post on 23.07.2025.

Interim order granted earlier is extended till 20.08.2025.

SD/- P.VINOD KUMAR
ASSISTANT REGISTRAR

SECTION OFFICER

//TRUE COPY//

For ,

To,

1. One CC to SRI. VYDYULA RAVINDRA PRASAD Advocate [OPUC]
2. Two CCs to GP FOR COMMERCIAL TAX , High Court of Andhra Pradesh. [OUT]
3. One CC to DEPUTY SOLICITOR GENEREL OF INDIA, High Court of Andhra Pradesh [OPUC]
4. **Two spare copies**

PSR

HIGH COURT

RRR,J
&
JS,J

DATED:02/07/2025

NOTE: POST ON 23.07.2025.

ORDER

WP.No.33895 of 2022

INTERIM ORDER EXTENDED

