

IN THE HIGH COURT OF ANDHRA PRADESH: AT AMARAVATI

WEDNESDAY, THE FIFTH DAY OF NOVEMBER

TWO THOUSAND AND TWENTY FIVE

:PRESENT:

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

AND

THE HONOURABLE SRI JUSTICE SUBHENDU SAMANTA

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-ZD3707220107631 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 1st 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, 02.07.2025 & 20.08.2025 & 24.09.2025 made herein and upon hearing the arguments of M/s. CKR Associates, Advocate for the

Petitioner, and of GP FOR COMMERCIAL TAX, for the Respondents, the Court made the following

ORDER:

"The learned Government Pleader for Commercial Tax seeks time for filing counter.

Post on 19.11.2025.

Interim order granted earlier shall stand extended till further orders."

//TRUE COPY//

SD/-U.SRI DEVI
DEPUTY REGISTRAR
SECTION OFFICER

To,

1. One CC to M/s. CKR Associates, Advocate [OPUC]
2. Two CCs to GP FOR COMMERCIAL TAX, High Court of Andhra Pradesh. [OUT]
3. One CC to DEPUTY SOLICITOR GENERAL OF INDIA, High Court of Andhra Pradesh [OPUC]
4. Two spare copies

HIGH COURT

**RRR,J
&
SS,J**

DATED: 05.11.2025

POST ON 19.11.2025

ORDER

WP NO: 33895 OF 2022

INTERIM ORDER EXTENDED

