

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



WEDNESDAY, THE TENTH DAY OF JULY  
TWO THOUSAND AND TWENTY FOUR

**PRESENT**  
**THE HONOURABLE SRI JUSTICE R.RAGHUNANDAN RAO**  
**AND**  
**THE HONOURABLE SRI JUSTICE HARINATH.N**

**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

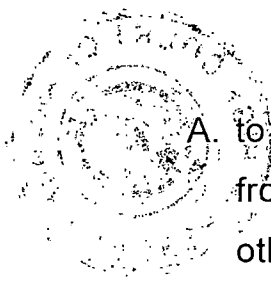
**...Petitioner**

**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



A. to call for the records, related to the impugned assessment order, from the 1<sup>st</sup> 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<sup>st</sup> 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

B. to declare that the summary of the Orders in Form GST DRC-07 passed by the 1<sup>st</sup> Respondent for each year separately as detailed below (Ex. P-18 Colly), 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 CPC 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 1<sup>st</sup> 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.

**IA NO: 1 OF 2023**

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to Take on record the order dated 07.02.2023 passed by the Hon'ble Supreme Court of India in SLP (C) No. 867 of 2023: b. Restore/revive the Writ Petition No. 33895 of 2022 filed before this Hon'ble High Court of Judicature of Andhra Pradesh in pursuance of the order dated 07.02.2023 passed by the Hon'ble Supreme Court of India in SLP (C) No. 867 of 2023; c. Grant and interim stay on the operation of the Assessment Order dated 18.07.2022 passed by the Respondent No. 1 till the disposal of the Petition;

**Counsel for the Petitioner: SRI VYDYULA RAVINDRA PRASAD**

**Counsel for the Respondents: GP FOR COMMERCIAL TAX**

**The Court made the following order:**

**For filing counter, post on 01.08.2024.**

**In view of the earlier protection granted by the Hon'ble Supreme Court in S.L.P.No.867 of 2023, let there be no coercive steps taken in pursuance of the Assessment Order dated 18.07.2022, till the next date of hearing.**

**Registry is directed to delete the name of Sri A. Sarveswar Rao, learned counsel for the petitioner and print the name of Sri Vydyula Ravindra Prasad, learned counsel for the petitioner.**

**Sd/-K.SRINIVASA RAJU  
ASSISTANT REGISTRAR**

**//TRUE COPY//**

**SECTION OFFICER**

**To,**

- 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 Principal Secretary to Government, Revenue (CT-II) Department, State of Andhra Pradesh, Secretariat, Velagapudi, Guntur Dist., A.P.
5. The Secretary, Union of India, 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.
7. The Section Officer, Posting Section, High Court of Andhra Pradesh.
8. One CC to Sri Vydyula Ravindra Prasad, Advocate [OPUC]
9. Two CCs to GP for Commercial Tax, High Court of Andhra Pradesh. [OUT]

10. Two CD Copies  
RAM

After dispatch entire bundle  
immediately send to posting section  
post on 01.08.2024

**HIGH COURT**

**DATED:10/07/2024**

**POST ON 01.08.2024**

**ORDER**

**WP.No.33895 of 2022**



**DIRECTION**