IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

(SPECIAL ORIGINAL JURISDICTION)

WEDNESDAY, THE TWENTY SIXTH DAY OF NOVEMBER

TWO THOUSAND AND TWENTY FIVE

:PRESENT:

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 31085 OF 2025

Between:

M/s Usman Enterprises, F2, 1st Floor, Royal Mansion, 5th Line, Gunturvari Thota, Guntur - 522 001. Rep. by its Proprietor Mr.Shaik Nayeem

...Petitioner

AND

1. The Assistant Commissioner, Office of the Regional GST Audit and Enforcement, Vijayawada.
2. The Assistant Commissioner (ST), Pedakakani Circle, Guntur-I Division, Guntur.
3. The State of Andhra Pradesh, Rep. its Principal Secretary (CT Dept), A.P. Secretariat, Amaravati. Guntur District, A.P.

...Respondents

Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue Writ of Mandamus or any other appropriate Writ or Order or direction declaring the action of the 1st Respondent in passing the Order, dated 24.04.2025, the Summary of the Order in Form GST DRC-07, dated 24.04.2025 and the Proceedings in Form GST DRC-07, dated 24.04.2025, passed by the 1st Respondent levying Tax, Penalty and Interest under Section 74 of the CGST/SGST/IGST Act 2017, for the tax period 2023-24, instead of passing Orders under Section 73 of the Acts, 2017, without considering the detailed objections of the Petitioner, dated 01.03.2025 on 03.03.2025, without issuing Form GST DRC-01A as contemplated under Rule 142(1A) of the CGST/SGST/IGST Acts, 2017 which is mandatory and without generating DIN in the Order passed under Section 74 and the Summary of the Order in Form GST DRC-07, as arbitrary, contrary to law, without jurisdiction and against the Principles of Natural Justice and Rule of Law, contrary to the Article 14 and 21 of the Constitution of India, and consequently set aside the Order, dated 24.04.2025, the Summary of the Order in Form GST DRC-07, dated 24.04.2025 and the Proceedings in Form GST DRC-07, dated 24.04.2025 passed by the 1st Respondent;

IA NO: 1 OF 2025:

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to suspend the operation of the Order, dated 24.04.2025, the Summary of the Order in Form GST DRC-07, dated 24.04.2025 and the Proceedings in Form GST DRC-07, dated 24.04.2025 passed by the 1st Respondent, for the tax period 2023-24 under the CGST/SGST/IGST Acts 2017, pending disposal of the above writ pleased to suspend the operation of the Order, dated 24.04.2025, the Summary of the Order in Form GST DRC-07, dated 24.04.2025 and the Proceedings in Form GST DRC-07, dated 24.04.2025 passed by the 1®' Respondent, for the tax period 2023-24 under the CGST/SGST/IGST Acts 2017, pending disposal of WP.No.31085 of 2025, 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 Girish Kumar, learned Senior Counsel appearing for Sri Shaik Jeelani

Basha, Advocate for the Petitioner and GP for Commercial Tax for Respondent Nos.1 to 3, the Court made the following;

ORDER:

Sri Girish Kumar, learned Senior Counsel appearing for Sri Shaik Jeelani Basha, learned counsel for the petitioner, would contend that the petitioner was not given adequate opportunity to place all the relevant material before the Assessing Authority.

Learned Government Pleader for Commercial Tax submits that on account of the petitioner being deprived of this opportunity, the assessment order has been passed to the detriment of the petitioner.

In these circumstances, the material that was sought to be placed before the Assessing Authority would be placed before this Court on 03.12.2025.

Post on 03.12.2025.

SD/- K SRINIVASA RAJU
ASSISTANT REGISTRAR

//TRUE COPY//

For ASSISTANT REGISTRAR

To,

1. The Assistant Commissioner, Office of the Regional GST Audit and Enforcement, Vijayawada.
2. The Assistant Commissioner (ST), Pedakakani Circle, Guntur-I Division, Guntur. (Addressee Nos.1 & 2 by **RPAD**)
3. The Principal Secretary (CT Dept), State of Andhra Pradesh, A.P. Secretariat, Amaravati. Guntur District, A.P. (by **Special Messenger**)
4. One CC to Sri. Shaik Jeelani Basha, Advocate [OPUC]
5. Two CCs to GP for Commercial Tax, High Court of Andhra Pradesh. [OUT]
6. Two spare copies

HIGH COURT

RRR,J

&

TCDS,J

DATED:26/11/2025

POST ON 03.12.2025

ORDER

WP.No.31085 of 2025

DIRECTION