APHC010641502025

IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI [3529]
(Special Original Jurisdiction)

TUESDAY,THE FIFTH DAY OF MAY
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 33276/2025

Between:

1. M/S. KHAJA MOINUDDIN SHAIK,, 5/1/555, SIVA NAGAR, BADVEL, YSR KADAPA DISTRICT, ANDHRA PRADESH, REP. BY ITS PROPRIETOR SHAIK KHAJA MOINUDDIN.

...PETITIONER

AND

1. THE ASSISTANT COMMISSIONER ST, KADAPA-LL CIRCLE, KADAPA DIVISION, D.NO 1/499, 2ND FLOOR, OPP. YSR GUEST HOUSE, SMITH ROAD, NEAR ZILLA PARISHAD, KADAPA, YSR KADAPA DISTRICT, ANDHRA PRADESH-516001.
2. THE STATE OF ANDHRA PRADESH, REP. BY THE PRINCIPAL SECRETARY TO THE GOVERNMENT, REVENUE (CT) DEPARTMENT, AP SECRETARIAT BUILDINGS VELAGAPUDI, GUNTUR DISTRICT, ANDHRA PRADESH
3. THE UNION OF INDIA, REP. BY THE REP. BY ITS SECRETARY (FINANCE), MINISTRY OF FINANCE, NORTH BLOCK, NEW DELHI-110001.
4. THE BRANCH MANAGER, HDFC BANK, MYDUKUR ROAD BUDVEL, YSR KADAPA DISTRICT, ANDHRA PRADESH.

...RESPONDENT(S):

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 topleased to issue an appropriate Writ, Order or Direction more particularly in the nature of MANDAMUS holding that the impugned Ex-Parte Best Judgment Assessment Order in Form GST ASMT-13, vide Reference No. 37NEPS2610E1Z8, dated 13-06-2024, passed by the First Respondent under S. 62 of the GST Acts, 2017, for the Months of January, February, March and April, 2024, which should be deemed to have been withdrawn as the Petitioner has tried to file the Final Return along with Late Fee on 13-08-2025, but was not accepted as the Petitioners Registration was cancelled w.e.f. 31-12-2023, though the late fee was received, and which does not contain any electronically generated DIN, which does not contain any Signature/Digital Signature and is an unsigned order, which is arbitrary,without basis or material, without serving show cause notice and without affording opportunity of personal hearing as arbitrary, capricious, invalid, non-est, not orders in the eye of law, violative of the principles of natural justice, contrary to law and illegal, and consequently set aside the same and further set aside the Order of Cancellation of Registration, dated 05-08-2024, passed by the First Respondent, and permit the Petitioner to file its pending Monthly Returns pass such other Order or Orders as may be deemed fit and proper in the facts and circumstances of the case and in the interests of justice. Main prayer was amended as per c.o.dt.17.3.2026 vide I.A.No.1 of 2026 in W.P.No.33276 of 2025.

IA NO: 1 OF 2025

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 pleased to grant stay of all further proceedings, including recovery of tax and interest pursuant to the impugned Ex-Parte Best Judgment Assessment Order in Form GST ASMT-13, vide Reference No. 37BNEPS2610E1Z8, dated 13-06-2024, passed by the First Respondent under S. 62 of the GST Acts, 2017, for the Months of January, February, March and April, 2024,

IA NO: 2 OF 2025

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 pleased to grant stay of operation of the impugned “Notice to a third person under Section 79(1)(c) of the GST Acts, 2017, dated 12-05-2025, issued by the First Respondent to the Fourth Respondent Bank, where the Petitioner is having its Account No. 50100003599150,

IA NO: 1 OF 2026

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 High Court be pleased to permit thePetitioner to amend its Main Prayer in paragraph 16 of the Affidavit filed in support of the above Writ Petition No. 33276 of 2025 by substituting the following prayer It is therefore prayed that this Hon'ble High Court be pleased to issue an appropriate Writ, Order or Direction more particularly in the nature of MANDAMUS holding that the impugned Ex-Parte Best Judgment Assessment Order in Form GST ASMT-13, vide Reference No. 37NEPS2610E1Z8, dated 13-06-2024, passed by the First Respondent under S. 62 of the GST Acts, 2017, for the Months of January, February, March and April, 2024, which should be deemed to have been withdrawn as the Petitioner has tried to file the Final Return along with Late Fee on 13-08-2025, but was not accepted as the Petitioner's Registration was cancelled w.e.f. 31.12. 2023, though the late fee was received, and which does not contain any electronically generated DIN, which does not contain any Signature/Digitai Signature and is an unsigned order, which is arbitrary, without basis or material, without serving show cause notice and without affording opportunity of personal hearing as arbitrary, capricious, invalid, non-est, not orders in the eye of law, violative of the principles of natural justice, contrary to law and illegal, and consequently set aside the same and further set aside the Order of Cancellation of Registration, dated 05-08-2024, passed by the First Respondent, and permit the Petitioner to file its pending Monthly Returns pass

Counsel for the Petitioner:

1. G NARENDRA CHETTY

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

The Court made the following order: *(per Hon'ble Sri Justice R Raghunandan Rao)*

The petitioner is a registered person under the GST Act, 2017. As the petitioner had not filed returns for the months of January, February, March and April 2024, the 1st respondent passed an order of assessment dated 13.06.2024, for the said period under Section 62 of the GST Act, 2017. Thereafter, the petitioner is stated to have approached the authorities for filing the final return along with late fee on 13.08.2025. However, this return was not accepted on the ground that the registration of the petitioner had been cancelled with effect from 31.12.2023.

2. The petitioner contends that, while the respondents accepted the late fee, they did not allow him to file the returns. Aggrieved by the same, the petitioner has approached this Court.

3. Apart from being aggrieved by the reseal of the respondents to receive his returns, the petitioner has also challenged the said order of assessment dated 13.06.2024 on the ground that the same was not signed and does not contain any Document Identification Number.

4. After the filing of this writ petition, this Court, by an order dated 17.03.2026, set aside the cancellation of the petitioner's registration. Thereafter, the registration of the petitioner was restored, and the petitioner is stated to have filed the returns for the said period.

5. The learned Government Pleader, on instructions, submits that the late fee was received on 13.08.2025, while the returns have now been received after the registration of the petitioner had been restored.

6. In view of the fact that the returns have been filed, albeit with considerable delay, and in view of the fact that the late fee and other dues payable were already paid by the petitioner on 13.08.2025, it would have to be held that the deeming provision under the Section 62 (2) of the GST Act would be applicable and the order of assessment dated 13.06.2024 is deemed to have been withdrawn.

7. Accordingly, this writ petition is disposed of, declaring that the order of assessment dated 13.06.2024 is deemed to have been withdrawn, and no steps can be taken by the respondents for recovery of the amounts levied under the said order of assessment.

There shall be no order as to costs.

As a sequel, pending applications, if any, shall stand closed.

R RAGHUNANDAN RAO, J

T.C.D. SEKHAR, J

Dt.05.05.2026
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HON’BLE SRI JUSTICE R RAGHUNANDAN RAO
AND
HON’BLE SRI JUSTICE T.C.D. SEKHAR

WP.No.33276/2025

Dated 05.05.2026

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