

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

**WEDNESDAY, THE FIFTH DAY OF MARCH  
TWO THOUSAND AND TWENTY FIVE**

**:PRESENT:**

**THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO  
AND**

**THE HONOURABLE SRI DR. JUSTICE K MANMADHA RAO**

**WRIT PETITION NO: 42316 OF 2022**

**Between:**

M/s. Choice Boards (P) LTD., Rep. by its Director, Mr. Saket Garg,  
288/2, Dakamarri Village, Bheemunipatnam Mandal, Visakhapatnam -  
531162

**...Petitioner**

**AND**

1. The Assistant Commissioner (ST), Chinawaltair Circle, Visakhapatnam.
2. The Assistant Commissioner (ST), Bheemili Circle, Visakhapatnam.
3. The Chief Commissioner (ST), Door No.12-468-4, Kunchanapally,  
Guntur District - 522501.
4. The State of Andhra Pradesh, Rep. by its Principal Secretary to  
Government, Revenue (CT-II) Department, Secretariat, Velagapudi,  
Guntur 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 and summary of the orders in Form GST DRC-07, from the 1<sup>st</sup> and 2<sup>nd</sup> Respondents, and A.to issue a Writ of Certiorari or such other Writ, Order or direction as this Hon'ble Court may deem fit, quashing the Assessment order in A.O. No. DIN3711112261545, dt.11-11-2022 (Ex. P-1), for the period, from



07/2017 to 03/2021, passed by the 1st Respondent herein, under the CGST, IGST and SGST Act, 2017, as illegal, arbitrary, without Jurisdiction and contrary to the provisions of Section 5 of the Central Goods and Services Tax Act, 2017 and Section 4 read with Section 20 of the Integrated Goods and Services Tax Act, 2017 and read with the Circular No.31/05/2018-GST dt.09-02-2018 read with Si. No.52 of the list of the circulars notified in 2018 through the official website of the Commercial Taxes Department, and against the principles of natural justice, and consequently B. to declare that the Summary of the Orders in Form GST DRC-07, dt.13-12-2022, passed by the 2nd Respondent for each year separately, as detailed below (Ex. P-2 Colly), as illegal and unenforceable,

**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 all further proceedings, pursuant to the Assessment order in A.O. No. DIN3711112261545, dt.11-11-2022 (Ex. P-1), followed by the Summary of the Orders in Form GST DRC-07, dt.13-12-2022 (Ex. P-2), for the period, from 07/2017 to 03/2021, passed by the 1<sup>st</sup> and 2<sup>nd</sup> Respondent respectively, Pending disposal of WP 42316 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 order of the High Court dated 13.02.2023, 06.11.2024, 27.11.2024, 04.12.2024, 08.01.2025 & 19.02.2025 made herein and upon hearing the arguments of SRI. A SARVESWAR RAO, Advocate for the Petitioner, GP FOR COMMERCIAL TAX for the Respondents, The Court made the following.

**ORDER:**

**Learned counsel for the petitioner seeks time to file reply.**

**Post on 26.03.2025.**

**Interim order granted earlier shall stand extended by a further period of six weeks.**

**Sd/- V. SAVITRI GOWRI  
ASSISTANT REGISTRAR**

**//TRUE COPY//**

  
**SECTION OFFICER**

**To,**

1. One CC to Sri. A SARVESWAR RAO, Advocate [OPUC]
2. Two CCs to GP FOR COMMERCIAL TAX, High Court of Andhra Pradesh. [OUT]
3. Two Spare Copies

**JSS**

HIGH COURT

RRR, J

&

DR.KMR, J

DATED:05.03.2025

POST ON 26.03.2025.

ORDER

WP.No.42316 of 2022

INTERIM ORDER EXTENDED

