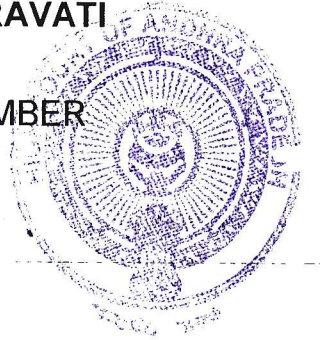


IN THE HIGH COURT OF ANDHRA PRADESH: AT AMARAVATI

WEDNESDAY, THE TWENTY FOURTH DAY OF SEPTEMBER

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: 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 is filed 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 1st and 2nd 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 Sl. 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 1st and 2nd 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 earlier orders of the High Court dated 13.02.2023, 06.11.2024, 27.11.2024, 04.12.2024, 08.01.2025, 19.02.2025, 05.03.2025, 16.04.2025, 02.07.2025, & 20.08.2025, made herein and upon hearing the arguments of SRI. A SARVESWAR RAO, Advocate for the Petitioner, and of GP FOR COMMERCIAL TAX for the Respondents, and the Court made the following

ORDER:

Post on 08.10.2025.

Interim order granted earlier shall stand extended till 15.10.2025.

**SD/- A. VIJAYA BABU
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

PSR

HIGH COURT

**RRR,J
&
TCDS,J**

DATED: 24.09.2025.

NOTE: Post on 08.10.2025.

ORDER

WP NO: 42316 OF 2022

INTERIM ORDER EXTENDED

