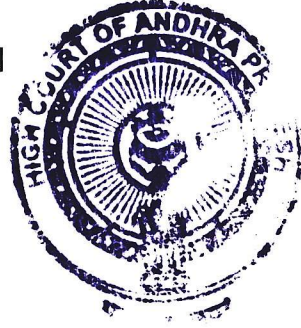


IN THE HIGH COURT OF ANDHRA PRADESH: AT AMARAVATI

WEDNESDAY, THE FIFTH DAY OF NOVEMBER

TWO THOUSAND AND TWENTY FIVE



:PRESENT:
THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO
AND
THE HONOURABLE SRI JUSTICE SUBHENDU SAMANTA

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.31/05/2013-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.

Sl. No	FY	Reference No
1	2017-18 (From July 2017)	ZD371222006652S
2	2018-19	ZD371222006692O
3	2019-20	ZD371222006714Q
4	2020-21	ZD371222006722T

and

- C. to declare that the State Order in CCST's Ref. No. CCW/GST/74/2015, dt. 29-11-2019 in File No. REV03-12039(31)/89/2019-GST SEC-CCT (**Ex. P-5**) as discriminatory between the equal assesseees, hence, ultra-virus to Article 14 of the Constitution of India; and
- D. to declare that the 1st Respondent is not the competent authority to restrict the time limit under the proviso to Section 78 of the Act as per the State Order in CCST's Ref. No. CCW/GST/74/2015, dt. 29-11-2019 in File No. REV03-12039(31)/89/2019-GST SEC-CCT (**Ex. P-5**);

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, & 24.09.2025 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:

“The learned Government Pleader for Commercial Tax seeks time for filing counter.

Post on 19.11.2025.

Interim order granted earlier shall stand extended till further orders.”

//TRUE COPY//

**Sd/- U SRI DEVI
DEPUTY REGISTRAR**


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

HIGH COURT

RRR,J
&
SS,J

DATED: 05.11.2025

POST ON 19.11.2025

ORDER

WP NO: 42316 OF 2022

INTERIM ORDER EXTENDED

