

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

**WEDNESDAY, THE TWENTY SEVENTH DAY OF NOVEMBER,
TWO THOUSAND AND TWENTY FOUR**

:PRESENT:

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

AND

THE HONOURABLE SRI JUSTICE MAHESWARA RAO KUNCHEAM

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 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 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 I't 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 order of the High Court dated 13.02.2023 & 06.11.2024 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:

Post on 04.12.2024.

Interim order granted earlier is extended till 11.12.2024.

**SD/- M.SRINIVAS
ASSISTANT REGISTRAR**

//TRUE COPY//

SECTION OFFICER

For

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

svp



HIGH COURT

RRR,J & MRK,J

DATED:27/11/2024

Post on 04.12.2024

ORDER

WP.No.42316 of 2022

EXTENSION OF INTERIM ORDER

