

APHC010059562026



**IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI
(Special Original Jurisdiction)**

[3529]

MONDAY, THE SIXTEENTH DAY OF MARCH
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NOS: 3534, 3539 & 3540/2026

W.P.No.3534 of 2026

Between:

1.VIJAYALAKSHMI HOUSING, GSTIN 37AALFV2897B2ZR PRESENT ADDRESS AT D. NO. 4F- 18/A, FLAT NO. 518, A. BLOCK, HONEY HEIGHTS, OPP. HCL, KESARAPALLI, GANNAVARAM- 521102. REPRESENTED BY ITS MANAGING PARTNER KOTAPATI LAKSHMI REDDY

...PETITIONER

AND

- 1.THE ASSISTANT COMMISSIONER, (ST)(FAC), RAMAVARAPPADU CIRCLE, JC(ST)-III, VIJAYAWADA
- 2.STATE BANK OF INDIA, RAVAMARAPPADU BRANCH VIJAYAWADA REP. BY BRANCH MANAGE
- 3.INDIAN BANK, GANDHI NAGAR VIJAYAWADA REP. BY BRANCH MANAGER
- 4.HDFC BANK, BENZ CIRCLE, VIJAYAWADA REP. BY BRANCH MANAGER
- 5.THE STATE OF ANDHRA PRADESH, REPRESENTED BY ITS SPECIAL CHIEF SECRETARY (CT) REVENUE DEPARTMENT, A.P. SECRETARIAT, VELAGAPUDI, AMARAVATHI MANDAL, GUNTUR DISTRICT, (A.P.).

...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 to issue any Writ, Order or direction, more particularly a Writ of Mandamus by declaring the action of the first respondent in recovering the disputed taxes by debiting the electronic credit and cash ledgers arbitrarily and trying to recover the balance disputed tax, (levied under Assessment on Best Judgment basis Order passed in FORM GST ASMT - 13 dated 04/03/2023), from the petitioner by attaching the bank accounts of the petitioner and its partners, as illegal, arbitrary, contrary to law and also contrary to Section 62(2) of the Act and violative of Art. 14 and 265 of the Constitution of India and grant the consequential relief by declaring the impugned Assessment order passed on Best Judgment basis vide FORM GST ASMT - 13 dated 04/03/2023 passed by the first respondent as withdrawn and issue any other Writ, Order or direction as this Honble Court may be pleased to deem fit and proper.

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 to grant stay of all further proceedings including recovery of the disputed amount from the petitioner for the month November 2022 in pursuance of Assessment Best Judgment basis Order passed in FORM GST ASMT - 13 dated 04/03/2023 pending disposal of this Writ Petition and pass

Counsel for the Petitioner:

1. ANIL KUMAR BEZAWADA

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

The Court made the following common order:

(per Hon'ble Sri Justice R. Raghunandan Rao)

As the issues raised in these three Writ Petitions are the same and they are being disposed of, by way of this Common Order.

2. The petitioner was served with three separate orders of assessment for the months of November 2022, December 2022 and January, 2023. These orders had been passed under Section 62 of the GST Act on the ground that the petitioner had not been filing his returns.

3. The petitioner has approached this Court with the contention that the respondents are seeking to recover the amounts demanded under the said orders of assessment despite the fact that the petitioner had filed his returns, in Form GSTR 3B for the relevant period along with late fee. It is contended that no tax or interest was payable as the returns related to exempted turnovers.

4. The details of the dates of the demand order, dates of filing of returns etc., are set out in the table below:

W.P.No.	Month	Date of impugned Demand Order	Date of filing of Form GSTR 3B	CGST late fees u/s 62(2)	SGST Late fees u/s 62(2)
3534/2026	Nov-22	04.03.2023	08.11.2023	18,900	18,900
3539/2026	Dec-22	10.03.2023	08.11.2023	18,300	18,300
3540/2026	Jan-23	12.05.2023	08.11.2023	12,000	12,000
				49,200	49,200

5. Section 62(2) of the GST Act stipulates that any order passed under Section 62, would be deemed to have been withdrawn once necessary returns are filed within the period stipulated under the said provision. In the event of delay, late fee is required to be paid by the registered person who seeks to file the said returns.

6. In the present case, the petitioner is said to have paid the necessary late fee. In such circumstances, it would have to be deemed that the orders, detailed above, passed under Section 62 of the GST Act are deemed to have been withdrawn.

7. Accordingly, these Writ petitions are ordered. Bank attachments, if any, caused under the aforesaid orders of assessment, shall stand set aside.

As a sequel, pending miscellaneous petitions, if any, shall stand closed. There shall be no order as to costs.

R. RAGHUNANDAN RAO, J

T.C.D. SEKHAR, J

RJS

THE HON'BLE SRI JUSTICE R. RAGHUNANDAN RAO
&
THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NOs: 3534, 3539 & 3540/2026

(per Hon'ble Sri Justice R.Raghunandan Rao)

16.03.2026

RJS