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APHC010303382026

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

[3543]

WEDNESDAY, THE 1st DAY OF JULY 2026

PRESENT

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 16164/2026

Between:

1. SAHASRA CONSULTANTS, REPRESENTED BY ITS PROPRIETOR, MURALIKRISHNA DHANEKULA, 333, JASMINE TOWERS, VISHNUNAGAR, GUNTUR-522007.

...PETITIONER

AND

1. THE ASSISTANT COMMISSIONER ST, ARUNDALPET CIRCLE, GUNTUR, GUNTUR DISTRICT, ANDHRA PRADESH-522002
2. THE STATE OF ANDHRA PRADESH, REP. BY ITS PRINCIPAL SECRETARY REVENUE (CT) DEPARTMENT, SECRETARIAT, VELAGAPUDI, GUNTUR DISTRICT, A.P.522238.

...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 tomay be pleased to issue a Writ of Mandamus or any other appropriate writ, order or direction. Declaring the action of 1st Respondents relating to the best judgment assessment order in Form GST ASMT-13 dated 20.06.2024 for the tax period January, 2024 for the FY-2023-2024 passed without DIN number and without signature by the 1st Respondent and quash the same as illegal, arbitrary, contrary to the provisions of Section 62(2) of the CGST/APGST Act, without proper consideration of the returns filed by the Petitioner, and in violation of Article 265 of the Constitution of India, and consequently set aside the demand notice dated 20.06.2024 and and pass such

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 may be pleased to stay all further recovery proceedings pursuant to the demand notice dated 20.06.2024, pending disposal of the above Writ Petition, and pass such

Counsel for the Petitioner:

1. CHIRANJEEVI TALASILA

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

The Court made the following:

HON'BLE SRI JUSTICE NINALA JAYASURYA

AND

HON'BLE SRI JUSTICE T.C.D. SEKHAR

WP No.16164 OF 2026

ORDER:- *(Per Hon'ble Sri Justice T.C.D. Sekhar)*

1. The petitioner is a registered dealer under GST Act vide GSTIN No.37CFIPD5019K1ZD on the rolls of State Tax Authorities. The petitioner did not file GSTR-3B returns for the period January, 2024. The 1st respondent issued notice dt.20.04.2024 under Section 46 of the GST Act and despite the same, the petitioner did not turn up. In those circumstances, the 1st respondent has passed assessment order dt.20.06.2024 by exercising power under Section 62 of the said Act.

2. It is the case of the petitioner that he filed GSTR-3B returns on 24.07.2024 by remitting late fee and interest. The counsel for the petitioner would further submit that despite filing returns along with late fee and interest, the respondent authorities are insisting to pay the tax demanded through order passed under Section 62 of the Act. He would further submit that once the return is filed, the order passed under Section 62 would be deemed to

have been withdrawn as per Section 62 upon payment of necessary late fee and interest. He would further submit that, in view of the fact that the return has been already filed, the respondent authorities cannot insist to pay the tax demanded under the Impugned Assessment Order dt.20.04.2024.

3. Sri S.A.V.Sai Kumar, learned Assistant Government Pleader for Commercial Tax, on instructions would submit that the petitioner has filed returns for the tax period under dispute along with late fee and interest. He would further submit that appropriate orders be passed in the instant writ petition.

4. As per Section 62 of GST Act the Proper Officer may proceed to assess the tax liability of the registered person to the best of his judgment taking into account all the relevant material, which is available or which he has gathered and issue an Assessment Order, within a period of five (05) years from the date specified under Section 44 for furnishing of annual return for the financial year to which the tax not paid relates to.

5. Further as per Section 62(2), if the registered person furnishes valid return within sixty (60) days of service of Assessment Order under sub section (1), the said Assessment

Order shall be deemed to have been withdrawn, but the liability for payment of interest under sub section (1) of section 50 or for payment of late fee under section 47 shall continue.

6. In the case on hand, subsequent to the passing of assessment order under Section 62, the petitioner had filed return for the period under dispute along with late fee and interest on 24.07.2024 and the same is not disputed by the learned Assistant Government for Commercial Tax.

7. Further, similar issue has fallen for consideration before the Hon'ble High Court of Madras (Madurai Bench) in WP (MD) No.18740 of 2024 and after considering the same, the High Court of Madras had held that in view of the amendment to Section 62(2) of the Act, it would be appropriate to condone the delay in filing GSTR 3-B returns and consequently the Assessment Order would have to be deemed to be withdrawn.

8. Further, this Court following the judgment rendered by Hon'ble High Court of Madras, allowed W.P.No.20705 of 2025 filed by M/s. Brothers Engineering and Errectors Limited Vs. State of Andhra Pradesh. In such circumstances, the benefit under Section 62(2) of the Act has to be extended to the petitioner as well.

9. For the foregoing reasons, the assessment orders dated 20.04.2024 passed by the 1st respondent for the tax period January, 2024 is deemed to have been withdrawn and the same is set aside.

10. Accordingly, the Writ Petition is allowed. There shall be no order as to costs.

As a sequel, pending applications, if any shall stand closed.

JUSTICE NINALA JAYASURYA

JUSTICE T.C.D. SEKHAR

01.07.2026
DR

Whether the order is:-
Speaking Yes/No /Reasoned Yes/No
Reportable Yes/No /Non-Reportable Yes/No

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THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

AND

THE HONOURABLE SRI JUSTICE T.C.D. SEKHAR

WP No.16164 of 2026
Date 01.07.2026

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DR