



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

[3529]

WEDNESDAY, THE THIRTY FIRST DAY OF DECEMBER

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 34558/2025

Between:

1. MEKA DREDGING COMPANY PRIVATE LIMITED, HAVING ITS OFFICE AT 1-61/1, TALLAREVU MANDAL, SUNKARAPALEM, KAKINADA, AMBEDKAR KONASEEMA DISTRICT, ANDHRA PRADESH - 533 464. REP. BY ITS AUTHORISED REPRESENTATIVE, SRI HEMANT MEKA RAO, OCC DIRECTOR, R/O MUMBAI, MAHARASHTRA.

...PETITIONER

AND

1. THE DEPUTY ASSISTANT COMMISSIONERII, AMALAPURAM CIRCLE, OFFICE AT D. NO. 3-1-140, FIRST FLOOR, ABOVE UNION BANK OF INDIA, NEAR HEAD POST OFFICE, K. AGRAHARAM, AMALAPURAM, AMBEDKAR KONASEEMA DISTRICT, ANDHRA PRADESH - 533201.

2. THE ASSISTANT COMMISSIONER STATE TAX, AMALAPURAM CIRCLE, OFFICE AT D. NO. 3-1-140, FIRST FLOOR, ABOVE UNION BANK OF INDIA, NEAR HEAD POST OFFICE, K. AGRAHARAM, AMALAPURAM, AMBEDKAR KONASEEMA DISTRICT, ANDHRA PRADESH - 533201.

3. THE DEPUTY COMMISSIONER STATE TAX, RAJAMAHENDRAVARAM DIVISION, COMMERCIAL TAXES DEPARTMENT, GOVERNMENT OF ANDHRA PRADESH.
4. THE COMMISSIONER OF STATE TAX, COMMISSIONERATE OF COMMERCIAL TAXES, GOVERNMENT OF ANDHRA PRADESH, VIJAYAWADA, ANDHRA PRADESH. 5.
5. THE UNION OF INDIA, REPRESENTED BY THE SECRETARY, DEPARTMENT OF REVENUE MINISTRY OF FINANCE, NORTH BLOCK, NEW DELHI - 110001.

...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 please to issue a Writ of Certiorari or any other appropriate writ, order or direction, quashing the notice for unpaid balances dated 19.08.2025, issued under Section 79 of the APGST/CGST Act, 2017 and endorsement dated 16.09.2025 by Respondent No.1, as being illegal, arbitrary, without Jurisdiction and contrary to Section 62(2) of the Act and consequently, direct the Respondents to correct the Petitioners electronic liability ledger and other GST records to reflect withdrawal of the impugned ASMT-13 assessments and the invalidity of the alleged ORC-07 demands and Pass such other and further order(s) as this Hon'ble Court may deem fit and proper in the interests of justice.

IA NO: 1 OF 2025

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 dispense with the Certified Copies of (1). Notice for Unpaid Balances dated 19.08.2025 issued under Section 79 of the APGST/CGST Act, 2017, by Respondent No.1, (2) Endorsement dated 16.09.2025 issued by Respondent No.1, (3) impugned ASMT-13 assessments or the Section 79 notice under Section 79 of the APGST/CGST Act, 2017 before this Hon'ble Court of Andhra Pradesh and pass such other order or orders as this Hon'ble Court may deem fit and proper in the circumstances of the case.

IA NO: 2 OF 2025

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 For the reasons stated in the affidavit filed in support of the above Writ Petition, it is therefore prayed that this Hon'ble Court may be pleased to suspend all further proceedings pursuant to the Notice for Unpaid Balances dated 19.08.2025 issued under Section 79 of the APGST/CGST Act, 2017, by Respondent No.1, including all threatened coercive recovery action, attachment, or restraint of the Petitioner's bank accounts, movable or immovable properties, pending disposal of main writ petition and to pass such other order or orders as this Hon'ble Court may deems fit and proper in the circumstances of the case.

IA NO: 3 OF 2025

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 pleased Jo Issue a Writ of Certiorari or any other appropriate writ, order or direction, quashing the notice for unpaid balances dated 19.08.2025, issued under Section 79 of the APGST/CGST Act, 2017 and endorsement dated 16.09.2025 by Respondent No.1, as being illegal, ' ^ ; arbitrary, without Jurisdiction and contrary to Section 62(2) of the Act; and consequently, direct the Respondents to correct the Petitioner's electronic liability ledger and other GST records to reflect withdrawal of the impugned ASMT-13 assessments and the invalidity of the alleged ORC-07 demands and Pass such other and further order(s) as this Flon'ble Court may deem fit and , proper in the interests of justice.

IA NO: 4 OF 2025

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 pleased to Direct the Respondents, their subordinates and agents from taking any coercive steps, including recovery, attachment, freezing of bank accounts, auction, garnishee proceedings, or any proceedings in relation to the impugned ASMT- 13 assessments or the Section 79 notice under Section 79 of the APGST/CGST Act, 2017, till disposal of the present writ petition and

to pass such other order or orders as this Hon'ble Court may deem fit and proper in the circumstances of the case.

Counsel for the Petitioner:

1. SINGAMSETTY V.M. SANKAR

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

The Court made the following Order:

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

The petitioner, who is a registered person under the Andhra Pradesh Goods and Services Act, 2017 (for short “**the GST Act**”), has not filed his returns for the months March-2023 to May-2023, within time. Consequently, the assessing authority has passed assessment of orders under Section 62 of the GST Act. Thereafter, the petitioner filed his returns along with payment of tax, interest and late fee. The details of these events are given below:

S.No.	Month	Date of Assessment Order	Date on which returns were filed
1.	March-2023	27.05.2023	22.08.2023
2.	April-2023	21.06.2023	01.11.2023
3.	May-2023	12.07.2023	01.11.2023

2. The respondent authorities, however, sought recovery of the dues, raised under the aforesaid orders of assessment. Aggrieved by the said recovery of tax, the petitioner has approached this Court by way of the present writ petition.

3. Sri. K V Girish Choudary, the learned counsel appearing for the petitioner would contend that as far as the month of May 2023 is concerned, the filing of returns and payment of necessary dues had been completed

within the period of 120 days along with payment of late fee and as such the provisions of Section 62(2) of the GST Act would be applicable and the order, dated 12.07.2023 would have to be deemed to have been withdrawn.

4. Learned counsel would submit that for the month of March 2023, though the returns had been filed by 22.08.2023, the period available, at that point of time was 60 days which was subsequently extended to 120 days, by virtue of amendment to Section 62, with effect from 01.10.2023. Learned counsel would submit that though the amendment had come subsequently, the said amendment would operate retrospectively and enure to the benefit of the petitioner.

5. As far as the month of April 2023 is concerned, the learned counsel would submit that filing of the returns on 01.11.2023, was beyond the period of 120 days, by an extra 12 days. He would rely upon the judgment of this Court in M/s. Brothers Engineering and Erectors Limited as well as M/s Indubaala Enterprises, dated 13.08.2025 in W.P.No.20705 of 2025, and the order, dated 26.11.2025 in W.P.Nos.31323 of 2025 and batch, to contend that the said delay can be condoned.

6. The learned Government Pleader, on instructions, would submit that the returns and payment of taxes had been done on the dates mentioned by the

petitioner. However, his instructions do not speak about the payment of late fee and interest.

7. Filing of returns and payment of taxes by the petitioner, for the month of May 2023 is within the time limit stipulated under Section 62 of the GST Act.

8. Though the petitioner had complied with the requirements of Section 62, for the month of March 2023, belatedly, the subsequent amendment has been treated to have retrospective effect and as such there is compliance of Section 62 of the GST Act. As far as the months of March 2023 and April 2023 are concerned, there has been a delay beyond the time stipulated under Section 62 of the GST Act. However, this delay, in the circumstances of the case, can be condoned. Further, the High Court of Madras, in its judgment, dated 02.08.2024 in W.P.(MD) No. 18740 of 2024, in similar circumstances had held that such delay can be condoned. This Court had followed the said judgment in its judgment, dated 13.08.2025 in W.P.No.20705 of 2025 and in the judgment, dated 26.11.2025 in W.P.Nos.31323 of 2025 and batch.

9. Following these two judgments, this Writ Petition is disposed of declaring that the orders of assessment, dated 27.05.2023, 21.06.2023 and 12.07.2023 are deemed to have been withdrawn. Needless to say, this order is subject to verification as to whether late fee and interest has been paid or not. If such late fee and interest have not been paid, the same shall be paid

within a period of six (06) weeks from today. There shall be no order as to costs.

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

R RAGHUNANDAN RAO, J

T.C.D.SEKHAR, J

Date:31.12.2025

KA/SA

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 34558/2025

Date:31.12.2025

KA/SA

