



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

[3529]

WEDNESDAY, THE SIXTH DAY OF MAY
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 13466/2026

Between:

1.M/S SHAH AND SHAHI FOREIGN TRADE (OPC) PRIVATE LIMITED,
A COMPANY INCORPORATED UNDER THE COMPANIES ACT, 2013
GSTID-37ABFCS8355K1ZP REP. BY ITS DIRECTOR, MR. SYED
HYDER SHAH, 1/50, JAMIYA MASJID STREET, MAHAL,
ANNAMAYYA - 517235, ANDHRA PRADESH

...PETITIONER

AND

1.THE DEPUTY ASSISTANT OMMISSIONER, MADANAPALLE CIRCLE,
KADAPA DIVISION, 15/15, G.K.REDDY COMPLEX, BEHIND
MAMATHA KALYANA MANDAPAM, MADANAPALLY, ANNAMAYYA
DISTRICT, ANDHRA PRADESH-517325.

2.THE ASSISTANT COMMISSIONER ST, MADANAPALLE CIRCLE,
KADAPA DIVISION, 15/15, G.K.REDDY COMPLEX, BEHIND
MAMATHA KALYANA MANDAPAM, MADANAPALLY, ANNAMAYYA
DISTRICT, ANDHRA PRADESH-517325

3.THE STATE OF ANDHRA PRADESH, REP. BY ITS PRINCIPAL
SECRETARY, REVENUE CT-IT DEPARTMENT, SECRETARIAT,
VELAGAPUDI-522503, AMARAVATI, GUNTUR DISTRICT, ANDHRA
PRADESH

4.THE UNION OF INDIA, REP. BY ITS SECRETARY (FINANCE)
MINISTRY OF FINANCE, NORTH BLOCK NEW DELHI 110001

5.THE BRANCH MANAGER, HDFC BANK LTD, 48-14-9, POTLUH CASTLE, 1ST FLOOR, DWARAKANAGAR, VISAKHAPATNAM-530016

...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 be pleased to issue an appropriate Writ Order or Direction more particularly in the nature of Mandamus declaring the action of the 1ST and 2ND Respondents in not withdrawing the impugned orders in Form ASMT-13, dated 30.05.2024 (Annexure P-1) for the month March, 2024, under the Act, 2017 even though the Petitioner had filed the returns in Form GSTR-3B for the said month after paying applicable taxes, late fees and interest, as illegal arbitrary, in violation of principles of natural justice, contrary to Section 62(2) of the Act read with Rule 100(1) of the Rules, 2017 and direct to revoke the garnishee notice issued to third person (FIDFC Bank) dated 28.11.2025 being Annexure P5 and set aside the same, and pass

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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 grant stay of all further proceedings pursuant to the impugned GST orders in ASMT-13, dated 30.05.2024 (Annexure P-1) for the tax period March, 2024, passed by the 1ST Respondent under Section 62 of the Act as in contravention of Section 62(2) of the Act, pending disposal of the Writ Petition, as otherwise the Petitioner will be put to severe loss and hardship

Counsel for the Petitioner:

1.C SANJEEVA RAO

Counsel for the Respondent(S):

1.GP FOR COMMERCIAL TAX

2.

The Court made the following Order: *(per Hon'ble Sri Justice R. Raghunandan Rao)*

Heard Sri C. Sanjeeva Rao, the learned counsel appearing for the petitioner and the learned Government Pleader for Commercial Tax, appearing for the respondents.

2. The petitioner had suffered an order of assessment, dated 30.05.2024, and the summary of the order, in FORM GST DRC -07, dated 31.06.2024, for the tax period, March-2024, passed under Section 62 of the Goods and Services Tax Act, 2017 (*hereinafter referred to as 'the Act'*). After the said orders had been passed, the petitioner had filed his returns, on 20.08.2024, along with tax, interest and late fee.

3. The petitioner has now approached this Court, by way of this Writ Petition, being aggrieved by the recovery sought to be made, on the basis of the aforesaid order, dated 30.05.2024.

4. Sri C. Sanjeeva Rao, the learned counsel appearing for the petitioner, would contend that the order of assessment passed, on 30.05.2024, to be deemed to have been withdrawn, on account of Section 62(2) of the Act, which states that any order passed under Section 62 of the Act, would be deemed to have been withdrawn, if the returns, for the said period have been filed, in accordance with Law, under Section 62 of the Act.

5. The learned Government Pleader for Commercial Taxes, appearing for the respondents, on instructions, submits that, the petitioner had

infact filed the returns, on 20.08.2024, and no dues are pending, on account of the said returns.

6. In view of the deeming provision, under Section 62(2) of the Act, this Writ Petition is disposed of, with a declaration that the order of assessment, dated 30.05.2024 and the summary of the order, dated 31.05.2024, are deemed to have been withdrawn, and that, the respondents cannot seek to recover any amounts raised, under the said orders.

7. It may also be observed that consequent to this order, any order of attachment to Garnishee would also stand set aside. 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:- 06.05.2026
BSM

THE HON'BLE SRI JUSTICE R. RAGHUNANDAN RAO

AND

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

WRIT PETITION No.13466 of 2026

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



06.05.2026

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