Date of reserved for orders : nil
Date of pronouncement : 15.07.2026
Date of uploading : 21.07.2026

APHC010354042026

IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI **[3543]**
(Special Original Jurisdiction)

WEDNESDAY, THE 15th DAY OF JULY 2026

PRESENT

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 19015/2026

Between:

1. PSD SERVICES AND INNOVATIONS, AS

...PETITIONER

AND

1. THE ASSISTANT COMMISSIONERST, as

...RESPONDENT

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

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

IA NO: 2 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

Counsel for the Petitioner:

1. ANIL KUMAR BEZAWADA

Counsel for the Respondent:

1. GP FOR COMMERCIAL TAX

The Court made the following:

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION No: 19015 of 2026

ORDER: *(per Hon'ble Sri Justice Ninala Jayasurya)*

The petitioner is registered dealer under GST Act vide GSTIN No.37BBYPP2492P1ZD on the rolls of State Tax Authorities. The petitioner did not file GSTR-3B returns for the period February, 2023. The 1^{st} respondent issued notice dated 25.03.2023 under Section 46 of the GST Act and despite the same, the petitioner did not turn up. In those circumstances, the 1^{st} respondent has passed assessment order dated 17.04.2023 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 21.06.2023 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 He would further submit that once the return is filed, the order passed under Section 62 would be deemed to have been withdrawn as per Section 62 upon payment of necessary late fee and interest.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 dated 17.04.2023.

3. Mr. R. Kalyan Chakravarthy, learned Government Pleader for Commercial Tax, on instructions, would submit that the petitioner has filed returns for the tax period under dispute along with additional 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 additional late fee and interest on 21.06.2023 and the same is not disputed by the learned Government for Commercial Tax.

7. Further, similar issue has fallen for consideration before the Hon'ble High Court of Madras (Madurai Bench) in W.P.(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 17.04.2023 passed by the 1st respondent for the tax period February, 2023 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.

11. Miscellaneous petitions, if any, shall stand closed.

NINALA JAYASURYA, J

T.C.D.SEKHAR, J

GVK

62

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION No. 19015 of 2026

Dt. 15.07.2026

GVK