APHC010431692026

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

MONDAY, THE 24th DAY OF AUGUST 2026

PRESENT

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 24024 OF 2026

Between:

1. M/s. Sri Sal Surya Ceramic Industries, Jajulakunta GSTIN-37ARWPA6724A1ZU Rep. by its Proprietor, Sri A. Lakshmi Chaya Devi 104/1, DTL Main Road, Bhimadone-534425 West Godavari Dist., Andhra Pradesh

...Petitioner

AND

1. THE ASSISTANT COMISSIONER STATE TAXES, Jangareddigudem circle Eluru Division, Jangareddigudem-534447 West Godavari District, A.P.

2. The State of Andhra Pradesh, Re. by its Principal Secretary, Revenue CT-II Department, Secretariat, Velagapudi-522503 Amaravathi, Guntur Dist., Andhra Pradesh

3. The Union of India, Rep. by its Secretary (Finance) Ministry of Finance, North Block, New Delhi 110001

...Respondents

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 toissue an appropriate Writ Order or Direction more particularly in the nature of Mandamus declaring the action of the 1st Respondent in issuing the

orders in Form ASMT-13 dated 17.5.2022 for the period October 2021 to December 2021 and January 2022 to March 2022, for non existing turnovers, and demanding the same as recoverable amount, without communicating the said orders to the Petitioner, as illegal, arbitrary, in violation of principles of natural justice, contrary to Section 62(2) of the GST Act read with Rule 100(1) of the Goods and Service Tax Rules, 2017 and set aside the order dated 17.5.2022 issued by the 1st Respondent in Form ASMT13 as being null and void since the notices in Form 3A were not even signed and set aside the orders of the 1st Respondent dated 17.5.2022 as the Petitioner is not in a position to file the returns after three years period locked by the GST portal,

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 rant stay of all further proceedings pursuant to the impugned GST orders in ASMT-13, dated 17.5.2022 for the October 2021 to December 2021 and January 2022 to March 2022, passed by the 1st Respondent under Section 62 of the Goods and Service Tax Act, 2017, pending disposal of the Writ Petition

Counsel for the Petitioner: SRINIVASA RAO KUDUPUDI

Counsel for the Respondents: GP FOR COMMERCIAL TAX

The Court made the following order:

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

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

The petitioner was a registered person under provisions of the Goods and Service Tax Act, 2017 on the rolls of 1st respondent. The petitioner had registered as a trading unit and started business from 17.07.2018.

2. The petitioner did not file GSTR-3B return for the period from October 2021 to December 2021 and January 2022 to March 2022. The 1st respondent issued notices 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 dated 17.05.2022 by exercising power under Section 62 of the said Act.

3. It is the case of the petitioner that it could not file GSTR-3B returns, as the registration of the petitioner was cancelled by order dated 01.06.2023, with effect from 31.03.2023. It was further contended that in view of closure of the business, the petitioner is not intending to question the order of cancellation of its registration.

4. The counsel for the petitioner would further submit that, the 1st respondent may be directed to accept GSTR-3B returns manually, in view of the peculiar circumstances of the case, and to drop all further proceedings pursuant to order of assessment dated 17.05.2022. He would further submit

that the petitioner is ready to pay late fee and additional fee as prescribed under Section 62 (2) of GST Act.

5. On the other hand, the Assistant Government Pleader appearing for the respondents reports no objection to receive GSTR-3B returns manually, for the period from October 2021 to December 2021 and January 2022 to March 2022, provided the petitioner pays the prescribed fee under the Act.

6. 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.

7. 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.

8. In the case on hand, as the petitioner is not intending to continue its business, taking into consideration of the peculiar facts and circumstances of the case, we deem it appropriate to dispose of the writ petition with a direction to the respondents to accept GSTR-3B returns manually in relation to the period from October 2021 to December 2021 and January 2022 to March

2022, from the petitioner within a period of four (04) weeks, from the date of receipt of copy. It is needless to mention the petitioner shall pay the late fee and additional late fee as per Section 62 (2) of the GST Act. Further, upon filing such return along with requisite fee, the Assessment Order dated 17.05.2022 would be deemed to have been withdrawn.

9. Accordingly, the writ petition is disposed of. There shall be no order as to costs. Miscellaneous petitions, if any, shall stand closed.

NINALA JAYASURYA, J

T.C.D.SEKHAR, J

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THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

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Dt. 24.08.2026

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