APHC010182342026

IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI [3529]
(Special Original Jurisdiction)

WEDNESDAY, THE FIFTEENTH DAY OF APRIL
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 9329/2026

Between:

1. SWATI PUBLICATIONS, REPRESENTED BY ITS PROPRIETOR, VEMURI BALARAM, S/O V.GOPALA RAO, 33-12-5, BUCKINGHAMPET, VIJAYAWADA-520002 GSTIN. 37ABKPV0083B1ZO.

...PETITIONER

AND

1. THE ASSISTANT COMMISSIONER ST, SURYARAOPET CIRCLE, VIJAYAWADA, KRISHNA 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 topleased to issue a writ, order, or direction more particularly one in the nature of a Writ of Mandamus declaring the impugned Notification No. 22/2024, dated 08-10-2024, and ru impugned Circular No. 237/31 /2024-GST, dated 15-10-2024, issued by the Central Board of Indirect Taxes and Customs, in so far as they prescribe a period of limitation of 6 months from the date of the impugned Notification for filing Rectification Application for getting the benefit of

S. 16(5) of the CGST Act, 2017, which was inserted by the Finance (No.2) Act, 2024, as without authority, without jurisdiction, contrary to the main Act, defeats the spirit and intent of the said Finance (No. 2) Act, 2024, and consequently set aside the impugned Order of 'Determination of Tax, Penalty and Interest u/S. 73 of GST Act, 2017' in Form DRC-07, vide RFN. ZD370324027345J, dated 30-03-2024, for the F.Y. 2018-19. Passed by the Fifth Respondent and direct him to pass Rectification Order keeping in view the insertion of Section 16(5) of the CGST Act, 2017, and pass

<u>IA NO: 1 OF 2026</u>

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 stay all further recovery proceedings pursuant to the demand notice dated 23.02.2026, including the operation of the bank attachment dated 04.03.2026, pending disposal of the above Writ Petition, and pass

Counsel for the Petitioner:

1. CHIRANJEEVI TALASILA

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 was served with an order of assessment dated 17.07.2023 for the period March 2023, passed under Section 62 of the GST Act. The petitioner has approached this Court by way of the present writ petition on the ground that the respondent authorities are seeking to recover the amounts due under the said order of assessment, even though the petitioner had filed the returns for the said period on 04.09.2023, along with payment of tax, interest, and late fee.

2. The petitioner contends that Section 62(2) of the GST Act mandates that orders passed under Section 62(1) shall be deemed to have been withdrawn upon the filing of returns and payment of tax, interest, and other amounts as required under Section 62(2) of the GST Act.

3. The learned Government Pleader, on instructions, submits that the returns have been filed and no dues remain outstanding on account of the said returns.

4. In these circumstances, this writ petition is allowed with a declaration that the order of assessment dated 17.07.2023 shall be deemed to have been withdrawn, and no recovery proceedings can be initiated pursuant to the said order.

5. There shall be no order as to costs.

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

R. RAGHUNANDAN RAO, J

T. C. D. SEKHAR, J

15th April, 2026
cbn

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THE HON'BLE SRI JUSTICE R. RAGHUNANDAN RAO

AND

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

WRIT PETITION No.9329 of 2026

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

15th April, 2026

cbn