

**IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI**

\*\*\*

**W.P.No.18990 of 2025 Between:**

1. JPR PROJECTS, A REGISTERED PARTNERSHIP FIRM, HAVING ITS REGISTERED OFFICE AT 1-103-11/5, SECTOR-5, MVP COLONY, VISAKHAPATNAM, ANDHRA PRADESH - 530017. GSTIN 37AALFJ1904H2ZD. REPRESENTED BY ITS PARTNER, MR. MANTHENA VIVEK VARMA

**...PETITIONER**

And

\$ 1. THE STATE OF ANDHRA PRADESH, REP BY ITS PRINCIPAL SECRETARY, STATE TAX DEPARTMENT, SECRETARIAT BUILDINGS, VELAGAPUDI, AMARAVATI

2. THE ASSISTANT COMMISSIONER ST, CHINAWALTAIR CIRCLE, VISAKHAPATNAM I D3.IVISION, ANDHRA PRADESH.

3. APPELLATE AUTHORITY, ADDITIONAL COMMISSIONER (ST), VIJAYAWADA, REPRESENTED BY ADDITIONAL COMMISSIONER (ST) (FAC)

**...RESPONDENT(S):**

**Date of Judgment pronounced on : 20-08-2025**

**HON'BLE SRI JUSTICE R. RAGHUNANDAN RAO  
&  
HON'BLE SRI JUSTICE T.C.D. SEKHAR**

1. Whether Reporters of Local newspapers : Yes/No  
May be allowed to see the judgments?

2. Whether the copies of judgment may be marked : Yes/No  
to Law Reporters/Journals:
3. Whether the Lordship wishes to see the fair copy : Yes/No  
Of the Judgment?

**\*IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI**

**\* HON'BLE SRI JUSTICE R. RAGHUNANDAN RAO  
&  
HON'BLE SRI JUSTICE T.C.D. SEKHAR**

**+ W.P.No.18990 of 2025**

**% Dated: 20-08-2025**

**Between:**

1. JPR PROJECTS, A REGISTERED PARTNERSHIP FIRM, HAVING ITS  
REGISTERED OFFICE AT 1-103-11/5, SECTOR-5, MVP COLONY,  
VISAKHAPATNAM, ANDHRA PRADESH - 530017. GSTIN  
37AALFJ1904H2ZD. REPRESENTED BY ITS PARTNER, MR.  
MANTHENA VIVEK VARMA

**...PETITIONER**

And

\$ 1. THE STATE OF ANDHRA PRADESH, REP BY ITS PRINCIPAL  
SECRETARY, STATE TAX DEPARTMENT, SECRETARIAT  
BUILDINGS, VELAGAPUDI, AMARAVATI

2. THE ASSISTANT COMMISSIONER ST, CHINAWALT AIR CIRCLE,  
VISAKHAPATNAM I DIVISION, ANDHRA PRADESH.

3. APPELLATE AUTHORITY, ADDITIONAL COMMISSIONER (ST),  
VIJAYAWADA, REPRESENTED BY ADDITIONAL COMMISSIONER  
(ST) (FAC)

**...RESPONDENT(S):**

**! Counsel for petitioner : Jyothi Ratna Anumolu**

^Counsel for Respondents : G.P. for Commercial Tax

<GIST :

>HEAD NOTE:

? Cases referred

APHC010376592025



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

**[3529]**

WEDNESDAY, THE TWENTIETH DAY OF AUGUST  
TWO THOUSAND AND TWENTY FIVE

**PRESENT THE HONOURABLE SRI JUSTICE R RAGHUNANDAN  
RAO THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR**

**WRIT PETITION NO: 18990/2025 Between:**

1. JPR PROJECTS, A REGISTERED PARTNERSHIP FIRM, HAVING ITS REGISTERED OFFICE AT 1-103-11/5, SECTOR-5, MVP COLONY, VISAKHAPATNAM, ANDHRA PRADESH - 530017. GSTIN 37AALFJ1904H2ZD. REPRESENTED BY ITS PARTNER, MR. MANTHENA VIVEK VARMA

**...PETITIONER AND**

1. THE STATE OF ANDHRA PRADESH, REP BY ITS PRINCIPAL SECRETARY, STATE TAX DEPARTMENT, SECRETARIAT BUILDINGS, VELAGAPUDI, AMARAVATI
2. THE ASSISTANT COMMISSIONER ST, CHINAWALTAIR CIRCLE, VISAKHAPATNAM I DIVISION, ANDHRA PRADESH.
3. APPELLATE AUTHORITY, ADDITIONAL COMMISSIONER (ST), VIJAYAWADA, REPRESENTED BY ADDITIONAL COMMISSIONER (ST) (FAC)

**...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 issue an appropriate Writ, Order, or Direction, more particularly one in the nature of Writ of Mandamus, declaring the best judgment assessment order ASMT-13 dated 07.02.2024 bearing DIN3708022492023/2023-24/ASMT-13/Dy. AC-2 demand Form GS DRC-07 dated 09.02.2024 vide Order 1 and Ref No AD370224003215N and NoZD370224006840Q, the coercive recovery of Rs. 12,92,346/- effected on 12.03.2025 from the Petitioners electronic credit ledger, and the endorsement dated 17.05.2025 vide Ref No. 20/2023 AEO-5 and DIN 371705257810 by the 2ND Respondent and the Endorsement dated 25.06.2025 bearing DIN 3725062593164 issued by the 3RD Respondent as arbitrary, illegal, and violative of Sec 62(2) of CGST/APGST acts and consequently set aside the same, and further direct the Respondents to forthwith re-credit the amount of Rs.12,92,346/- to the Petitioners electronic credit ledger, along with applicable interest in accordance with law pass

**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 direct the Respondents not to initiate any further coercive proceedings against the Petitioner in relation to the best judgment assessment order ASMT- 13 dated 07.02.2024 bearing Ref DIN3708022492023/202324/ASMT-13/Dy.AC-2 and demand Form GST DRC-07 dated 09.02.2024 vide Order No.:ZD370224006840Q, the coercive No.:AD370224003215N and recovery of Rs.12,92,346/- effected on 12.03.2025 from the Petitioner's electronic credit ledger, and the endorsement dated 17.05.2025 vide Ref No. 20/2023 AEO-5 and DIN:3717052578110 by the 2ND Respondent and the Endorsement dated 25.06.2025 bearing DIN 3725062593164 issued by the 3 Respondent; and pass

**Counsel for the Petitioner:**

1. JYOTHI RATNA ANUMOLU

**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 is a registered person under the GST Regime. The 2<sup>nd</sup> respondent-Assistant Commissioner passed a best judgment assessment order, dated 07.02.2024, under Section 62 of the GST Act. This order is said to have been passed on the ground that the petitioner had not filed its returns for the relevant period and a best judgment assessment order was being carried out.

2. The petitioner has now approached this Court, by way of the present Writ Petition, contending that the 2<sup>nd</sup> respondent is seeking to recover the taxes, demanded under the assessment order, dated 07.02.2024, though the petitioner had filed returns for the relevant period and had paid the tax and late payment fee, as required under Section 62 of GST Act. The petitioner contends that upon filing of returns and payment of tax and late fee, the best judgment assessment order, is deemed, under Section 62(2) of the GST Act, to have been withdrawn.

3. Ms. Jyothi Ratna Anumolu, learned counsel appearing for the petitioner would contend that the petitioner, having complied with the requirements of Section 62(2) cannot be called upon to pay any tax, interest or penalty arising out of the assessment order, dated 07.02.2024, as the said order stands withdrawn, by virtue of operation of law, as set out under Section

62(2) of the GST Act.

4. The learned Government Pleader has placed written instructions issued by the 2<sup>nd</sup> respondent-Assistant Commissioner. In the written instructions it is not disputed that the petitioner had filed the necessary returns and paid the tax and late fee payable under the returns. However, the 2<sup>nd</sup> respondent-Assistant Commissioner took the view that the filing of the returns and payment of tax and late fee had not been intimated to the 2<sup>nd</sup> respondent Assistant Commissioner and consequently the tax demand raised under the order, dated 07.02.2024, would remain.

5. Section 62 of the GST Act, reads as follows:

**Section 62. Assessment of non-filers of returns.-**

(1) Notwithstanding anything to the contrary contained in section 73 or section 74 [or section 74A], where a registered person fails to furnish the return under section 39 or section 45, even after the service of a notice under section 46, the proper officer may proceed to assess the tax liability of the said 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 years from the date specified under section 44 for furnishing of the annual return for the financial year to which the tax not paid relates.

(2) Where the registered person furnishes a valid return within [sixty days] of the service of the 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.

<sup>2</sup>**[Provided]** that where the registered person fails to furnish a valid return within sixty days of the service of the assessment order under subsection (1), he may furnish the same within a further period of sixty days on payment of an additional late fee of one hundred rupees for each day of delay beyond sixty days of the service of the said assessment order and in case he furnishes valid return within such extended period, the said assessment order shall be deemed to have been withdrawn, but the

liability to pay interest under sub-section (1) of section 50 or to pay late fee under section 47 shall continue.]

6. A perusal of Section 62(2) of the GST Act would show that any order passed under Section 62(1), would be deemed to have been withdrawn upon the registered person furnishing the valid returns within 30 days of the service of assessment order and payment of tax and late fee.

7. In the present case, these conditions having been complied with the order, dated 07.02.2024 is deemed to have been withdrawn and consequently no tax can be collected on the basis of such an order. There is no stipulation that the deeming clause would come into effect only after intimation to the proper officer.

8. It is submitted by the learned counsel for the petitioner that an amount of Rs.12,92,346/- has been adjusted against the input tax credit available to the petitioner towards recovery of the tax raised under the order, dated 07.02.2024. In view of this order, the said tax credit would have to be returned to the petitioner by reversing the debit entry made against the petitioner for the aforesaid sum. The said exercise shall be completed within a period of four weeks from the date of receipt of this order.

9. Accordingly, the Writ Petition is disposed of setting aside the order of assessment dated 07.02.2024 and leaving it open to the 2<sup>nd</sup> respondent to take

up steps for assessment, if the 2<sup>nd</sup> respondent is of the opinion that there is any such requirement. There shall be no order as to costs.

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

---

**R. RAGHUNANDAN RAO,J**

---

**T.C.D.SEKHAR,J**

RJS



**THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO AND THE  
HONOURABLE SRI JUSTICE T.C.D.SEKHAR**

**WRIT PETITION NO: 18990/2025**

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

**20.08.2025**

**RJS**

