

HIGH COURT OF ANDHRA PRADESH AT AMARAVATI**MAIN CASE No: WRIT PETITION No.30447 of 2022****PROCEEDING SHEET**

Sl. No	DATE	ORDER	
3.	27.09.2022	<p><u>CPK, J & AVRB, J</u></p> <p><u>W.P.No.30447 of 2022</u></p> <p>Notice before admission.</p> <p>Sri T.C.D. Sekhar, learned Government Pleader for Commercial Tax, seeks time to get instructions.</p> <p>Sri Shaik Jeelani Basha, learned counsel for the petitioner raised two questions. Referring to Section 103 of the CGST/SGST Act, 2017, he submits that the finding given by the Assessing Authority based on advanced ruling is bad in law and secondly, that the order passed by the Assessing Authority is without jurisdiction.</p> <p>In so far as issue as to whether the said authority has jurisdiction is a debatable issue, which requires consideration, for which T.C.D. Sekhar, learned Government Pleader seeks time to file counter.</p> <p>In so far as levying tax, on supply of Flats that are assigned to the landowners, with regard to the Joint Development Agreement, the Assessing Authority relied on advance ruling which he could not have done</p>	

		<p>in view of Section 103 of the G.S.T. Act.</p> <p>Hence, the respondents shall not take any coercive steps for recovery on that amount for a period of six (06) weeks.</p> <p>In so far as disputed tax on other heads are concerned, the respondents shall not take any coercive steps subject to petitioner depositing 25% of the disputed tax under other two heads within a period of three (03) weeks from today, in default the stay stands vacated.</p> <p>List on 12.10.2022.</p> <p style="text-align: right;"><u>CPK, J</u></p> <p style="text-align: right;"><u>AVRB, J</u></p> <p>PGR</p>	
--	--	---	--

