

## HC: Best Judgment Assessment Deemed Withdrawn

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REFER THE DECISION OF THE HON'BLE ANDHRA PARDESH HIGH COURT IN THE CASE OF

Brothers Engineering and Erectors Ltd. v. State of Andhra Pradesh - [2025] 177 taxmann.com 663 (Andhra Pradesh)

Brothers Engineering and Erectors Ltd. had defaulted in timely filing of their GSTR-3B returns, which led the GST authorities to pass best judgment assessment orders under section 62 of the CGST Act, 2017.

However, within 60 days of the passing of such best judgment assessments, the assessee complied by filing the pending GSTR-3B returns and paying the due taxes.

The assessee approached the Andhra Pradesh High Court, seeking relief against the assessment orders.

The Court referred to the amendment to section 62 of the CGST Act, 2017, which provides that where the taxpayer files the return and pays the required tax within 60 days from the date of best judgment assessment, the assessment order shall be deemed to have been withdrawn, automatically.

Accordingly, the High Court held that since the assessee filed its GSTR-3B and discharged the tax dues within the statutory 60-day window, the delay in filing the returns stood condoned and the assessment orders stood withdrawn by operation of law.

### Key Takeaway

1. Section 62 amendment protects taxpayers who file returns and pay taxes within 60 days of best judgment assessment.
2. Such assessments are deemed withdrawn automatically — no separate order is required.
3. Provides relief to non-filers who regularize compliance promptly.