APHC010230152026

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

WEDNESDAY, THE SEVENTEENTH DAY OF JUNE
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 12064/2026

Between:

1. S N TRADERS, 4-400-B-12, PYARA NAGAR, NEAR MSR MOVIE LAND, MADANAPALLE, ANNAMAYYA DISTRICT, ANDHRA PRADESH - 517325, REP. BY ITS PROPRIETOR SHAIK NAZEER BASHA.

...PETITIONER

AND

1. THE ASSISTANT COMMISSIONER, (ST), MADANAPALLE CIRCLE, KADAPA DIVISION, 15/15, G.K.REDDY COMPLEX, BEHIND MAMATHA KALYANA MANDAPAM, MADANAPALLY, ANNAMAYYA DISTRICT, ANDHRA PRADESH -517325.
2. THE STATE OF ANDHRA PRADESH, REP. BY THE PRINCIPAL SECRETARY TO THE GOVERNMENT, REVENUE (CT) DEPARTMENT, A.P. SECRETARIAT, VELAGAPUDI, GUNTUR DISTRICT, ANDHRA PRADESH.
3. THE UNION OF INDIA, REP. BY THE SECRETARY (FINANCE), MINISTRY OF FINANCE, NORTH BLOCK, NEW DELHI - 110 001.

...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 an appropriate Writ, Order or Direction more particularly in the nature of MANDAMUS declaring that the impugned Ex-

Parte Order of Tax, Interest and Penalty vide DIN No 0092554943, dated 20-09-2025, in Form GST DRC-07, passed by the First Respondent for the F.Y. 2021-22, is arbitrary, capricious, without basis, based on assumptions, presumptions and conjectures and is contrary to law and illegal and consequently set aside the same and pass

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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 grant stay of all further proceedings, including recovery of tax, interest and penalty, pursuant to the impugned Ex-Parte Order of Tax, Interest and Penalty vide DIN No: DIN3720092554943, dated 20-09-2025, in Form GST DRC-07, passed by the First Respondent for the F.Y. 2021-22, and pass

Counsel for the Petitioner:

1. G NARENDRA CHETTY

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

The Court made the following Order: *(per Hon'ble Sri Justice R. Raghunandan Rao)*

Heard Sri G. Narendra Chetty, the learned counsel appearing for the petitioner and Sri S. A. V. Sai Kumar, the learned Government Pleader for Commercial Taxes, appearing for the respondents.

2. The petitioner herein has approached this Court, challenging a summary of the order of assessment, passed by the 1st respondent, on 20.09.2025, on the ground that the said order does not contain a signature of the assessing officer.

3. The effect of the absence of the signature, on an assessment order was earlier considered by this Court, in the case of **A.V. Bhanoji Row Vs. The Assistant Commissioner (ST)**, in W.P.No.2830 of 2023, decided on 14.02.2023. A Division Bench of this Court, had held that the signature, on the assessment order, cannot be dispensed with and that the provisions of Sections-160 & 169 of the Central Goods and Service Tax Act, 2017, would not rectify such a defect. Following this Judgment, another Division Bench of this Court, in the case of **M/s. SRK Enterprises Vs. Assistant Commissioner**, in W.P.No.29397 of 2023, decided on 10.11.2023, had set aside the impugned assessment order.

4. Another Division Bench of this Court by its Judgment, dated 19.03.2024, in the case of **M/s. SRS Traders Vs The. Assistant Commissioner ST & ors**, in W.P.No.5238 of 2024, following the aforesaid

two Judgments, had held that the absence of the signature of the assessing officer, on the assessment order, would render the assessment order invalid and set aside the said order.

5. However, the learned Government Pleader for Commercial Taxes, appearing for the respondents, would contend that the petitioner has approached this Court with inordinate delay and such delay has not been properly explained.

6. The learned counsel for the petitioner would submit that the said order had not been served on the petitioner, in the conventional method and the respondents are claiming that the order is served on the petitioner by uploading the same in the portal.

7. The learned Government Pleader, on the other hand, would contend that Section 169(1)(d) of the GST Act, 2017 prescribes that the uploading of the orders, in the portal, is a method of service, on the registered persons and in that view of the matter, it must be held that service has been effected on the petitioner.

8. The Hon'ble High Court of Allahabad in **M/s. Bambino Agro Industries Ltd. vs. State of Uttar Pradesh and Another,** in Writ Tax No.2707 of 2025, had held that uploading the order in the portal, mentioned by the GST Authorities, would not be sufficient service of the order on the registered person. This Court has taken a contrary view in W.P.No.5397 of 2026.

9. However, the fact remains that a very large number of registered persons have approached this Court with the contention that they were unable to access the portal either on account of their ignorance or on account of the fact that the persons, authorized by them, to act on their behalf, are not informing them of such order. In the normal course, this Court would not accept such a contention as neither ignorance of law nor the inability to access the portal, could have been accepted as a sufficient cause for condoning the delay in approaching this Court.

10. This Court is also not unaware of the practical difficulties that have arisen on account of the introduction of the GST regime and the introduction of the online mechanism, under this regime, for the administration of tax collection, etc.

11. Keeping in view the hardships that are being faced by various registered persons, especially in cases where the order suffer from patent irregularities, the impugned order of assessment would have to be set aside.

12. In the circumstances, with a view to balance both the difficulties being faced by the registered persons and the need for the State to maintain its administration of tax collection, it would be appropriate that writ petitions, filed by such registered persons, with delay, can be considered, subject to the registered persons paying 20% of the disputed tax. We are also fortified, in this course of action, in view of the Judgment of the Hon'ble High Court of Madras in W.P.No.1474 of 2026.

13. In these circumstances, keeping in view the fact that the present order, under challenge, suffer from an inherent defect of absence of a signature, the same is set aside and the assessment is remanded back to the Assessing Officer to pass appropriate orders, after giving due opportunity of hearing, available to the petitioner, under the provisions of the GST Act. This order is subject to the condition of the petitioner depositing 20% of the disputed tax, within a period of six (06) weeks. Such deposit shall abide by the decision in the order of assessment. Any payment made or any amount recovered from the petitioner, after the passing of the impugned order, shall be adjusted against the aforesaid 20%. Coercive steps taken against the petitioner, including attachment, for recovery of the dues under this order shall also stand set aside upon payment of 20% of the disputed tax.

14. Needless to say, the period from the date of filling of this Writ Petition till the date of receipt of this order by the Assessing Officer, shall be excluded for the purposes of limitation and all issues are left open to be raised by the petitioner before the Assessing Officer.

15. Accordingly, this Writ Petition is disposed of. There shall be no order as to costs.

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

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R. RAGHUNANDAN RAO, J

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T.C.D. SEKHAR, J

Date:17.06.2026
KPV

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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.12064 of 2026

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

17.06.2026

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