IN THE HIGH COURT OF ANDHRA PRADESH :: AMARAVATI

(Special Original Jurisdiction)

WEDNESDAY, THE TWELFTH DAY OF FEBRUARY

TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

AND

THE HONOURABLE SRI JUSTICE HARINATH.N

WRIT PETITION NO: 3331 OF 2025

Between:

M/s. Security Alert Systems, H.No.4-72/1, Ground Floor, NBS Residency, Gollapudi, Represented by its Proprietor, Sri.B Ravi Kumar, S/o. Koteswara Rao

...PETITIONER

AND

1. The State of Andhra Pradesh. Rep. by its Principal Secretary, Revenue (CT-II) Department, AP Secretariat, Velagapudi, Amaravathi, Guntur District, AP.
2. The Appellate Additional Commissioner, (State Tax), Vijayawada.
3. The Deputy Assistant Commissioner(ST)-I, Bhavanipuram Circle, No-I Division, Vijayawada.
4. The Assistant Commissioner (ST), Indrakeeladri Circle, No. I Division, Vijayawada.

...RESPONDENTS

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, direction or order more particularly one in the nature of a Writ of Mandamus declaring the endorsement passed by the 2nd respondent dated 27.08.2024 and the order dated 05.01.2024 in Rc. AEO-03/37AUJPB4938M1Z7/2023 passed by the 3rd respondent as illegal, arbitrary, ultra vires to the provisions of the GST Act, 2017, contrary

to the circulars issued by the Central Board of Indirect Taxes and Customs and violative of Articles 14, 19(1)(g) and 265 of the Constitution of the India and consequently set aside the same.

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 grant stay of all further proceedings, including recovery, pursuant to the Impugned assessment order passed by the 3rd respondent Dt. 05-01-2024, for the tax period 2018-2019 to 2022-2023 pending disposal of the Writ petition.

Counsel for the Petitioner: SRI SINGAM SRINIVASA RAO
Counsel for the Respondent Nos.1 to 4: GP FOR COMMERCIAL TAX
The Court made the following: ORDER

APHC010056102025

IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI **[3488]**
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THE HONOURABLE SRI JUSTICE HARINATH.N

WRIT PETITION NO: 3331/2025

Between:

Security Alert Systems ...**PETITIONER**

AND

The State Of Andhra Pradesh and Others ...**RESPONDENT(S)**

Counsel for the Petitioner:

1. SINGAM SRINIVASA RAO

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, who is a registered dealer under the Andhra Pradesh Goods and Services Tax Act, 2017, being aggrieved by the order of assessment, dated 05.01.2024, had moved an Appeal before the 2nd respondent. This Appeal was rejected, by the 2nd respondent, by an endorsement, dated 27.08.2024, on the ground that, the Appeal has been filed beyond the time available for filing such an Appeal.

2. This endorsement as well as the assessment order, dated 05.01.2024, is challenged by the petitioner. It is the case of the petitioner that, the

assessment order, dated 05.01.2024, does not contain a DIN number and as such is a *non est* order.

3. Though the petitioner had availed of an alternative remedy of an Appeal, it cannot be said that the present Writ is not maintainable in view of the fact that, this Court, in various judgments, has taken a consistent view that, lack of a DIN number on the assessment order would render the said assessment order *non est*. In such a situation, it would only be appropriate that steps are taken to rectify such a *non est* order.

4. Accordingly, this Writ Petition is allowed setting aside the order of assessment, dated 05.01.2024 and the matter is remanded back to the Assessing Officer to pass necessary orders after due opportunity of hearing being given to the petitioner.

5. The period of time between the date of the assessment order and the date of the receipt of this order shall be excluded for the purpose of calculating the limitation.

There shall be no order as to costs.

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

Sd/- M.PRABHAKAR RAO
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Principal Secretary, Revenue (CT-II) Department, State of Andhra Pradesh, AP Secretariat, Velagapudi, Amaravathi, Guntur District, AP.
2. The Appellate Additional Commissioner, (State Tax), Vijayawada.
3. The Deputy Assistant Commissioner(ST)-I, Bhavanipuram Circle, No-I Division, Vijayawada.

4. The Assistant Commissioner (ST), Indrakeeladri Circle, No. I Division, Vijayawada.
5. One CC to Sri Singam Srinivasa Rao, Advocate [OPUC]
6. Two CCs to GP for Commercial Tax, High Court of Andhra Pradesh. [OUT]
7. Three CD Copies.

ssb

HIGH COURT

DATED:12/02/2025

ORDER

WP.No.3331 of 2025



ALLOWING THE W.P. WITHOUT COSTS