Date of reserved for orders : 10.09.2026
Date of pronouncement : 18.11.2026
Date of uploading : 18.11.2026

Bench Sr.No:-2 [3543]

APHC010217162025

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

WRIT PETITION NO: 10827 of 2025

M/s Maharshi Academy ...Petitioner

Vs.

The Union Of India and Others ...Respondent(s)

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CORAM : SRI JUSTICE NINALA JAYASURYA
SRI JUSTICE T.C.D.SEKHAR

DATE : 18th November 2026

Present :

Advocate for Petitioner: UTTARA LEGAL

Advocate(s) for Respondent(s): SANTHI CHANDRA (Sr. Standing Counsel for CBIC), GP FOR COMMERCIAL TAX,

HON'BLE SRI JUSTICE NINALA JAYASURYA

AND

HON'BLE SRI JUSTICE T.C.D. SEKHAR

WRIT PETITION No.10827 OF 2025

ORDER:- *(Per Hon'ble Sri Justice T.C.D. Sekhar)*

1. The petitioner is a registered dealer under Service Tax. The respondent No.3 demanded service tax including interest and penalty to the tune of Rs.17,37,450/- for the period April, 2016 to June, 2017 payable by the petitioner under Section 73 (1) of the Finance Act, 1994 r/w. Section 174 of CGST Act, 2017, through impugned order dt.09.05.2024. Questioning the said order, the present writ petition is filed.

2. The petitioner contends that it was not aware of the proceedings initiated by the 3rd respondent and the show cause notice dt.11.10.2021 issued by the 3rd respondent was not received inasmuch as there was change of business address of the petitioner. It was further contended that the show cause notice dt.11.10.2021 was actually received by the petitioner on 16.12.2023 and sought for personal hearing in the 2nd week of January, 2024 to submit relevant documents through e:mail dt.11.12.2024. It is contended by the petitioner that, the 3rd

respondent without considering the request of the petitioner and without affording opportunity of hearing passed impugned order dt.09.05.2024, thereby the respondent has violated the principles of natural justice and seeks to set aside the order under challenge.

3. On the other hand, the 3rd respondent filed counter affidavit, *inter alia* contending that despite granting sufficient opportunity to the petitioner apart from affording personal hearing, the same were not availed by the petitioner to defend its case. In those circumstances, based on the substantial documentary evidence, the 3rd respondent proceeded with the assessment and confirmed the proposal made in the show cause notice and passed assessment order dt.09.05.2024, it was specifically pleaded in the counter affidavit that having received personal hearing notices and e:mail, the petitioner failed to act even after the receipt of the same. It is further stated that, it appears the petitoner deliberately sent e:mail dt.11.12.2024 stating that personal hearing notice dt.01.12.2023 was delivered at D.No.9-13-26/A, Sri Sai Residency, SF-1, New Resapuvanipalem, Visakhapatnam, which was vacated by the petitioner long back and the said notice was received by it on 16.12.2023, when the

concerned tenant called the petitioner and informed about the same. It was further contended in the counter affidavit that the copy of assessment order was sent on 24.05.2024 to the petitioner to the address shown in the present writ petition and in fact the petitioner itself filed copy of letter dt.24.05.2024 addressed by the Superintendent of Central Tax, Siripuram CGST Range, Visakhapatnam North Division, enclosing the copy of order under challenge. Therefore, the contention of the petitioner that it did not receive order under challenge was denied. With the above pleadings, the respondents prayed to dismiss the writ petition.

4. Heard Mr.Raghav Menon appearing for the petitioner through online and Smt.Shanthi Chandra, learned Senior Standing Counsel appearing for respondents.

5. Perused material available on record.

6. The 3rd respondent, issued show cause notice 11.10.2021 requiring the petitioner to submit explanation as to why tax, penalty and interest shall not be levied against the petitioner in relation to the period April, 2016 to June, 2017. The said show cause notice appears to have been received by one Sri

B.Naga Babu on behalf of the petitioner on 22.10.2021 itself and the same was acknowledged by the deponent to the writ petition on the very next day i.e., on 23.10.2021. Copy of the acknowledgement was filed along with the counter affidavit. Despite categorical averment made in the counter affidavit in relation to the receipt of show cause notice, for the reasons best known to the petitioner, no reply affidavit was filed. A perusal of the said acknowledgement would show that despite receipt of the show cause notice, the petitioner failed to submit its explanation within the stipulated time.

7. Further, it is apparent from the record that the petitioner was afforded opportunities on 20.11.2023, 11.12.2023 and 15.12.2023 asking it to appear for personal hearing and the notices in relation thereto, were sent by registered/speed post to all the known addresses of the petitioner available with the department. Further, a perusal of mail addressed by the petitioner on 23.12.2023 would show that the notice of hearing was served on it and in order to get away with the delay in assailing the order under challenge, it was stated as if the same was received on 16.12.2023. However, the said mail appears to have not been sent to an incorrect mail. Be that as it may, the fact remains that

the petitioner received the show cause notice dt.11.10.2021 on 23.10.2021 itself and the same is evident on perusal of the acknowledgment as aforesaid. The said factual aspect was suppressed by the petitioner and the writ petition is liable to be dismissed on this ground alone.

8. Be that as it may, so as to explain the delay in approaching this Court, the petitioner filed additional affidavit on 02.07.2025 stating that one of the partners fell ill-health on 09.09.2024 and subsequently recovered in the month of March, 2025 and thereafter the present writ petition was filed in the month of April, 2025. The said additional affidavit was filed so as fill up the lacunae in the writ affidavit. Further, a perusal of e:mail dt.11.12.2024, it is apparent that at the first instance the petitioner sought to explain the delay on the ground that notice of hearing was received by it on 16.12.2023 when the tenant called and informed about the same. Conspicuously the factum of ill-health by one of the partners was silent in the said mail. Interestingly no document was filed along with the additional affidavit to substantiate that one of the partners was unwell. On 16.07.2025 a memo was filed along with medical certificate dt.09.09.2024 purportedly issued by Aayushman Hospital, Opp: KGH Outgate,

Maharanipet, Visakhapatnam. A perusal of the same would show that there is no signature affixed on it by the Doctor, who allegedly gave treatment to Sri K.V.T. Ramesh (the deponent herein). Filing of the medical certificate dt.09.09.2024 is nothing but an afterthought and this Court has every reason hold that the same is cooked-up for the purpose of covering latches on the part of the petitioner. It is not out of place to mention that, if the deponent to the writ petition was unwell during the relevant period, nothing prevented him to say so in the affidavit. *Per contra,* the additional affidavit filed on 02.07.2025 was sworn by Sri Venkata Trinadha Ramesh Kosuri, who deposed at paragraph No.4 that one of the partners fell ill-health on 09.09.2024 and filed Medical Certificate dt.09.09.2024 issued by Aayushman Hospital, Visakhapatnam to substantiate the same. Interestingly a perusal of the said medical certificate, the name of the deponent himself was mentioned. From the above, it is clear that the deponent instead of saying that he was unwell, averred that one of the partners was ill-health. The said averment creates any amount of doubt as against the deponent and the medical certificate dt.09.09.2024 issued by Aayushman Hospital, Visakhapatnam.

9. In the circumstances, as borne out of the record that the petitioner having received the show cause notice and personal hearing notices did not choose to appear before the 3rd respondent. Further, in order to get away the latches, the petitioner resorted to mislead this Court at every stage, as aforesaid.

10. For the reasons recorded supra, we are not inclined to entertain the writ petition and the same is accordingly dismissed with costs of Rs.10,000/-. Further, the petitioner shall pay the costs to the Legal Services Authority, High Court of Andhra Pradesh, within a period of two (02) weeks from the date of receipt of copy of this order.

There shall be no order as to costs. As a sequel, pending applications, if any shall stand closed

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JUSTICE NINALA JAYASURYA

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JUSTICE T.C.D. SEKHAR

18.11.2026
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HON'BLE SRI JUSTICE NINALA JAYASURYA
AND
THE HONOURABLE SRI JUSTICE T.C.D. SEKHAR

WP No.10827 OF 2025
Date 18.11.2026

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