APHC010276892026

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

MONDAY,THE TWENTY SECOND 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: 14607/2026

Between:

1. M/S YADIDYA TIMBER DEPOT, REP. BY ITS PROPRIETOR SHARABU JERUSHA, W/O SHARABU RAJASHEKHAR, AGED ABOUT 35 YEARS, D NO.17/128, RAMPADU ROAD, PORUMAMILLA, YSR DISTRICT, ANDHRA PRADESH - 516 193

...PETITIONER

AND

1. THE ASSISTANT COMMISSIONER ST, KADAPA-II CIRCLE, STATE TAXES DEPARTMENT, GOVERNMENTOF ANDHRA PRADESH, KADAPA TOWN, YSR DISTRICT, ANDHRA PRADESH - 516 001
2. THE JOINT COMMISSIONER ST, KADAPA DIVISION, STATE TAXES DEPARTMENT, GOVERNMENTOF ANDHRA PRADESH, KADAPA TOWN, YSR DISTRICT, ANDHRA PRADESH - 516 001
3. THE UNION OF INDIA, REP. BY ITS SECRETARY, MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, NORTH BLOCK, NEW DELHI 110 001.
4. THE STATE OF ANDHRA PRADESH, REP. BY ITS PRINCIPAL SECRETARY, REVENUE (CT) DEPT., STATE SECRETARIAT, VELAGAPUDI, AMARAVATHI - 522 237.

...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 tomay be pleased to issue a Writ of Mandamus or any other appropriate Writ or direction declaring the Assessment Order and the Summary of the Order in Form GST DRC-07 dated 24.12.2025 passed by Respondent No.1 for the year 2021-22, having travelled beyond the scope of the Show Cause Notice dated 29.09.2025, without maintaining a minimum gap of three (3) months between the date of Show Cause Notice and Order, without providing minimum three (3) opportunities of personal hearing, and the Summary of Show Cause Notice in Form DRC-01 and the Summary of the Order in Form DRC-07 being unsigned and without bearing any DIN, as being illegal, arbitrary, without jurisdiction, void ab initio, in violation of the principles of natural justice, contrary to GST Act, 2017 and consequently set aside the same, and pass such

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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 to grant stay of all further proceedings, including recovery of the penalty pursuant to the impugned Assessment Order dated 24.12.2025 passed by Respondent No.1 under Section 73 for the year 2021-22, and pass such

Counsel for the Petitioner:

1. L CHANDRA OBUL REDDY

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 L.Chandra Obul Reddy, learned counsel for the petitioner and the learned Government Pleader for Commercial Tax appearing for respondent Nos.1, 2 and 4.

2. The petitioner, who is a registered person under the GST regime has been served with an assessment order and Summary of Order, dated 24.12.2025 passed by 1st respondent for the tax period 2021-2022. This order of assessment has been challenged by the petitioner, in this writ petition on various grounds, including the contention that the order of assessment has gone beyond the scope of the show-cause notice issued on 29.09.2025 and that the said order had been passed without maintaining the required minimum gap of three (3) months between the show-cause notice and passing of the order, and with without providing three (3) opportunities of personal hearing to the petitioner. The petitioner also contends that the said order is defective as it does not contain any signature and does not bear any DIN.

3. As can be seen from the record, the show-cause notice is dated 29.09.2025 while the order of assessment was passed on 24.12.2025, which is within the period of three months stipulated in Section 73(2) and 73(10) of the GST Act. It would also be noticed that the order of assessment does not show minimum of three (3) opportunities of personal hearing had been granted or not.

4. In these circumstances, it can only be appropriate that the order of assessment is set aside and the matter is remanded back to the 1st respondent for passing fresh order after due opportunity and hearing given to the petitioner in accordance with the provisions of Section 73 of the GST Act.

5. Accordingly, this Writ Petition is allowed. There shall be no order as to costs.

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

R. RAGHUNANDAN RAO, J

T.C.D. SEKHAR, J

Date: 22.06.2026
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THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 14607/2026

Date: 22.06.2026
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