APHC010449072026

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

Bench Sr.No:-45 [3543]

WRIT PETITION NO: 24573 of 2026

Modern Engineers And Contractors ...Petitioner

Vs.

The Deputy Assistant Commissioner St and Others ...Respondent(s)

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

DATE : 29th October 2026

Present :

Advocate for Petitioner: SARANU PHANI TEJA

Advocate(s) for Respondent(s): GP FOR COMMERCIAL TAX,

HON'BLE SRI JUSTICE NINALA JAYASURYA

AND

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

WP No.24573 OF 2026

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

1. The present writ petition is filed questioning the assessment order in Form GST DRC-07, dt.29.11.2023 as it does not contain DIN and signature.

2. The petitioner is a registered dealer under GST Act. In relation to assessment year 2017-18, the 1st respondent issued show cause notice in Form DRC-01, dt.25.09.2023 on the ground that there are certain discrepancies between GSTR 2A and GSTR 3B returns. It is the specific case of the petitioner that without affording opportunity being heard, the 1st respondent proceeded with the assessment and passed order in Form GST DRC-07, dt.29.11.2023. Questioning the same, the present writ petition is filed.

3. The counsel for the petitioner would submit that though, the impugned order refers to issuance of personal hearing notice dt.17.11.2023 and thereafter the authorized

representative of the petitioner appeared for hearing on 21.11.2023, the petitioner neither received such notice nor attended for personal hearing on the said date referred to in the impugned order. In the absence of any such notice, the counsel for the petitioner would submit that the impugned order is liable to be set aside.

4. On the other hand, the learned Assistant Government Pleader Sri S.A.V. Sai Kumar placed instructions dt.02.09.2026 furnished by the 1st respondent before this Court. A perusal of the instructions would reveal that, the same is nothing but repetition of the observations made in the impugned order. Therefore, the same cannot be relied on.

5. Further, nothing is placed on record to show that, the alleged personal notice hearing dt.17.11.2023 was actually issued to the petitioner nor anything is filed to substantiate that the authorized representative of the petitioner appeared on 21.11.2023. In the absence of any material, it would have to be concluded that no such notice was issued or hearing was conducted before passing the impugned order and the same amounts to violation of principles of natural justice.

6. In the circumstances, the impugned assessment order dt.29.11.2023 is set aside and all further proceedings pursuant to the said order initiated by the respondents are also set aside.

7. Further, the 1st respondent is directed to issue notice afresh to the petitioner and to pass appropriate orders thereon, in accordance with law.

8. Accordingly, the writ petition is allowed. No order as to costs.

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

JUSTICE NINALA JAYASURYA

JUSTICE T.C.D. SEKHAR

29.10.2026
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HON'BLE SRI JUSTICE NINALA JAYASURYA
AND
THE HONOURABLE SRI JUSTICE T.C.D. SEKHAR

WP No.24573 OF 2026
Date 29.10.2026

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