APHC010495212024

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

Bench Sr.No:-4 [3543]

WRIT PETITION NO: 25643 of 2024

Tyre Center ...Petitioner

Vs.

The Superintendent Of Cgst and Others ...Respondent(s)

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

DATE : 27th October 2026

Present :

Advocate for Petitioner: M V J K KUMAR

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

HON'BLE SRI JUSTICE NINALA JAYASURYA

AND

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

WP No.25643 OF 2024

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

1. The petitioner is a registered dealer under GST Act. In relation to the assessment year 2017-18 the 1st respondent after scrutiny of returns filed by the petitioner issued show cause notice dt.30.12.2022 to the petitioner as there was excess claim of ITC when compared to GSTR-2A and GSTR-3B returns. After affording personal hearing, the 1st respondent passed impugned order dt.30.12.2023 confirming the levy of tax, interest and penalty proposed in the show cause notice. Aggrieved by the same the present writ petition is filed.

2. It is the case of the petitioner that, during the personal hearing it was admitted that there was excess claim of ITC and interest have been paid by the petitioner together with interest through Form DRC-03, dt.10.12.2022 and 20.10.2024. Apart from the same, the counsel for the petitioner would also submit that the assessment order is liable to be set aside on the ground that the same does not contain DIN and signature. In support of his contention, reliance is placed on order

dt.04.12.2024 passed by co-ordinate bench of this Court in WP No.27558 of 2024. The learned Government Pleader appearing for the department does not dispute the same.

3. A perusal of the impugned order, it is evident that the same does not contain DIN and signature. Following the judgment of co-ordinate bench of this Court, it would have to be held that the impugned order is liable to be set aside.

4. Accordingly, the writ petition is allowed. It is needles to mention that the 1st respondent may initiate fresh proceedings against the petitioner, after issuance of notice and affording personal hearing and thereafter pass orders in accordance with law.

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

JUSTICE NINALA JAYASURYA

JUSTICE T.C.D. SEKHAR

27.10.2026
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HON'BLE SRI JUSTICE NINALA JAYASURYA
AND
THE HONOURABLE SRI JUSTICE T.C.D. SEKHAR

WP No.25643 OF 2024
Date 27.10.2026

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