



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

[3529]

**TUESDAY, THE SIXTEENTH 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: 26667/2025

Between:

1.M/S SIRI CONSTRUCTIONS, 5-172/25/201, FLAT NO.201, BAY
FRONT PEARL, REVENUE WARD - 6, YENDADA,
VISAKHAPATNAM DISTRICT, REPRESENTED BY ITS MANAGING
PARTNER, SRI RAVI KISHORE VARMA.

...PETITIONER

AND

- 1.ASSISTANT COMMISSIONER ST, BHEEMILI CIRCLE,
VISAKHAPATNAM.
- 2.DEPUTY ASSISTANT COMMISSIONER ST, BHEEMILI CIRCLE,
VISAKHAPATNAM - 1, DIVISION, VISAKHAPATNAM
- 3.APPELLATE JOINT COMMISSIONER ST, VIJAYAWADA.
- 4.THE BRANCH MANAGER, STATE BANK OF INDIA, VENGALARAO
NAGAR BRANCH, HYDERABAD. TELANGANA.
- 5.THE BRANCH MANAGER, KOTAK MAHINDRA BANK LIMITED,
GROUND FLOOR, DOOR NO.7-7. J.P.ROAD VILLAGE CHINAMIRAM
MANDAL, BHIMAVARAM, WEST GODAVARI DISTRICT, ANDHRA
PRADESH.
- 6.STATE OF ANDHRA PRADESH, REPRESENTED BY ITS SPECIAL
CHIEF SECRETARY, REVENUE DEPARTMENT (CT), A.P.

SECRETARIAT, VELAGAPUDI, AMARAVATHI MANDAL, GUNTUR DISTRICT. ... RESPONDENTS

...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 to issue a Writ or order or direction particularly one in the nature of Writ of Mandamus setting aside the impugned Assessment Order passed by the first respondent in Form GST DRC - 07, in Reference NO.ZD370424025071U, dated 26.04.2024, thereby levying tax of Rs.33,99,510/- (CGST amounting to Rs. 16,99,755/-, SGST amounting to Rs. 16,99,755/-), Interest of Rs.36,34,588/-, (CGST amounting to Rs. 18,17,294/-, SGST amounting to Rs. 18,17,294/-), and Penalty of Rs.3,39,951/- (CGST amounting to Rs. 1,69,975/-, SGST amounting to Rs. 1,69,975/-), thus totaling to Rs.73,74,049/-, along with an attachment, for the tax period 2018-19, the assessment order that have been uploaded in the GST portal without digitally signed which is contrary to the Rule 26 (3) of the CGST Rules 2017, without DIN / DRC - 01 A, as illegal, arbitrary, contrary to the provisions of the CGST Act / Rules, 2017 and APGST Act / Rules, 2017, without authority of law, and without jurisdiction or to pass

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 pending disposal of the Writ Petition suspend the operation of the Garnishee Notices in Form GST DRC -13, dated 28.04.2025 and 10.09.2025, issued by the second respondent to the fourth and fifth respondents, or to pass

IA NO: 2 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 pending disposal of the Writ Petition grant stay of all further proceedings arising in pursuance of the Assessment Order passed by the first respondent in Form GST DRC - 07, in Reference NO.ZD370424025071U, dated 26.04.2024, for the tax period 2018-19, or to pass

IA NO: 1 OF 2026

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 vacate the interim orders dated 26.09.2025 in WP No. 26667 of 2025 to pass

Counsel for the Petitioner:

1.S SURI BABU

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 S.Suribabu, the learned counsel appearing for the petitioner and the learned Government Pleader for Commercial Taxes, appearing for the respondents 1 and 2.

2. The petitioner was served with an order of assessment, in FORM GST DRC –07, dated 26.04.2024, passed by the 1st respondent, under the Goods and Services Tax Act, 2017 [for short “the GST Act”] for the financial year April 2018-March 2019. This summary of the order has been challenged by the petitioner in the present Writ Petition.

3. The said order, in FORM GST DRC – 07, is challenged by the petitioner, on various grounds, including the ground that the said proceedings did not contain the signature of the assessing officer.

4. Learned Government Pleader for Commercial Taxes, on instructions, submits that there is no signature of the assessing officer, on the impugned assessment order.

5. The effect of the absence of the signature, on an assessment order was earlier considered by this Court, in the case of **A.V. Bhanoji Row Vs. The Assistant Commissioner (ST)**, in W.P.No.2830 of 2023, decided on 14.02.2023. A Division Bench of this Court, had held that the signature, on the assessment order, cannot be dispensed with and that the provisions of

Sections-160 & 169 of the Central Goods and Service Tax Act, 2017, would not rectify such a defect. Following this Judgment, another Division Bench of this Court, in the case of **M/s. SRK Enterprises Vs. Assistant Commissioner**, in W.P.No.29397 of 2023, decided on 10.11.2023, had set aside the impugned assessment order.

6. Another Division Bench of this Court by its Judgment, dated 19.03.2024, in the case of **M/s. SRS Traders Vs The. Assistant Commissioner ST & ors**, in W.P.No.5238 of 2024, following the aforesaid two Judgments, had held that the absence of the signature of the assessing officer, on the assessment order, would render the assessment order invalid and set aside the said order.

7. Following the aforesaid Judgments, the impugned summary of the assessment order would have to be set aside, on account of the absence of the signature of the assessing officer, on the impugned summary of the assessment order.

8. This Court is also cogent of the fact that the impugned order has been passed some time back and the present writ petition has been filed with delay. However, Rule 26(3) of the CGST Rules, 2017 stipulates that service of notice or orders, without signature, would not amount to service at all. The Hon'ble High Court of Madras in **T.V.L. Deepa Traders vs. The Deputy Commissioner** (W.P.No.19277 of 2024, dated 13.08.2024) had held the same view.

Consequently, there is no service of the impugned order even as of today, on account of the absence of signature on the impugned proceeding. In those circumstances, the delay in approaching this Court would not be a relevant factor.

9. Learned Government Pleader for Commercial Taxes, would contend that the petitioner having availed the remedy of appeal and having failed in the said appeal, cannot be permitted to challenge the order of assessment.

10. A Division Bench of this Court, in its order, dated 18.12.2023, in W.P.No.31675 of 2023, had held, in similar circumstances that a challenge to the original order would be maintainable even if the appeal has been disposed of.

11. However, the learned Government Pleader for Commercial Taxes, appearing for the respondents, would contend that the order, under challenge, has been passed on 26.04.2024 and the petitioner has approached this Court with inordinate delay and such delay has not been properly explained.

12. The learned counsel for the petitioner would submit that the copy of the said order had not been served on the petitioner, in the conventional method and the respondents are claiming that the order is served on the petitioner by uploading the same in the portal.

13. The learned Government Pleader, on the other hand, would contend that Section 169 (1) (d) of the GST Act, 2017 prescribes the uploading of the

order, in the portal, as a method of service on the registered persons and in that view of the matter, it must be held that service has been affected on the petitioner.

14. The Hon'ble High Court of Allahabad in **M/s. Bambino Agro Industries Ltd. vs. State of Uttar Pradesh and Another**, in Writ Tax No.2707 of 2025, had held that uploading the order in the portal, mentioned by the GST Authorities, would not be sufficient service of the order on the registered person.

15. However, the fact remains that a very large number of registered persons have approached this Court with the contention that they were unable to access the portal either on account of their ignorance or on account of the fact that the persons, authorized by them, who act on their behalf, are not informing them of such orders. In the normal course, this Court would not accept such a contention as neither ignorance of law nor the inability to access the portal, could have been accepted as a sufficient cause for condoning the delay in approaching this Court.

16. This Court is also not unaware of the practical difficulties that have arisen on account of the introduction of the GST regime and the introduction of the online mechanism, under this regime, for the administration of tax collection, etc.

17. Keeping in view the hardships that are being faced by various registered persons, especially in cases where the orders suffer from patent irregularities, the impugned orders of assessment would have to be set aside.

18. In the circumstances, with a view to balance both the difficulties being faced by the registered persons and the need for the State to maintain its administration of tax collection, it would be appropriate that writ petitions, filed by such registered persons, with delay, can be considered, subject to the registered persons paying 20% of the disputed tax. We are also fortified, in this course of action, in view of the Judgment of the Hon'ble High Court of Madras in W.P.No.1474 of 2026.

19. In these circumstances, keeping in view the fact that the present order, under challenge, suffers from an inherent defect of absence of signature, the same is set aside and the assessment is remanded back to the Assessing Officer to pass appropriate orders, after giving due opportunity of hearing, available to the petitioner, under the provisions of the GST Act. This order is subject to the condition of the petitioner depositing 20% of the disputed tax, within a period of six (06) weeks. However, any payment of tax after the impugned order was passed shall be adjusted against the amount of 20% payable under this order.

20. Needless to say, the period from the date of filing of this Writ Petition till the date of receipt of this order by the Assessing Officer, shall be excluded for

the purposes of limitation and all issues are left open to be raised by the petitioner before the Assessing Officer.

21. 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:16.06.2026
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THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 26667/2025

Date:16.06.2026

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