APHC010513072026

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

THURSDAY, THE 29th DAY OF OCTOBER 2026

PRESENT

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 27946 OF 2026

Between:

1. M/s The Viswas SC, ST Mutually Aided Labour Contract Cooperative Society Ltd.,, Rep. by Maddi Appalakonda, Chief Promoter, S/o Sanyasappadu, Aged about 54 years, Off D. No. 3-149/8, Ambedkar Colony, Paradesipalem, Bheemili (SO), Chinagadili Mandal, Visakhapatnam, AP- 531 163.

...Petitioner

AND

1. The Assistant Commissioner ST, Bheemili Circle, Visakhapatnam-I Division, 0/o. AC (ST), Bheemili Circle, Visakhapatnam - 531 163.

2. The Deputy Assistant Commissioner ST, Bheemili Circle, Visakhapatnam-I Division, 0/o. AC (ST), Bheemili Circle, Visakhapatnam - 531 163.

3. The State of Andhra Pradesh, Rep. by its Principal Secretary, Revenue (CT) Dept., State Secretariat, Velagapudi, Amaravati - 522 237.

4. The Union of India, Rep. by its Secretary, Department of Revenue, Ministry of Finance, Room No.14102, Kartavya Bhawan - I, New Delhi -110001.

5. Central Board of Indirect Taxes and Customs CBIC, Rep. by its Chairman, Department of Revenue, Ministry of Finance, Room No.14042, Kartavya Bhawan - I, New Delhi -110001.

6. The Branch Manager, The Andhra Pradesh State Cooperative Bank Limited, Door No.4-75, Madhurawada, Visakhapatnam - 530 048.

7. Greater Visakhapatnam Municipal Corporation, Rep. by its Commissioner, 200, Tenneti Bhavan, Ram Nagar, Visakhapatnam - 530 002.

...Respondents

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 toissue a Writ of Mandamus or any other appropriate Writ, order or direction setting aside the Assessment Order and Summary of the Order in Form GST DRC-07 dated 28.12.2023, the Show Cause Notice dated 25.09.2023 and the Summary of the Show Cause Notice in Form GST DRC 01 dated 26.09.2023 issued by the Respondent No.1 under Section 73 of the GST Act for the period from July 2017 to March 2018, the Notice of Attachment of Bank Account in Respondent No.6's Bank in Form GST DRC 13 dated 22.03.2025 and the Notice to a Third Person in Form GST DRC-13 dated 13.10.2025 issued by the Respondent No.2, as being illegal, arbitrary, passed in violation of the mandatory requirement of an opportunity of personal hearing under Section 75(4) of the said Act to meet the principles of natural justice, void and non-est in the eye of law for being issued without DIN and without the signature, contrary to Rule 142(1A) of the GST Rules for non issuance of intimation notice in Form GST DRC-01A, vitiated by non application of mind and founded entirely upon third-party data which was not furnished to the Petitioner,

Counsel for the Petitioner: L CHANDRA OBUL REDDY

Counsel for the Respondents:

The Court made the following order:

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION No: 27946 OF 2026

ORDER: *(per Hon'ble Sri Justice Ninala Jayasurya)*

Petitioner, a Mutually Aided Labour Contract Co-operative Society Ltd., filed the present writ petition challenging the order in Form GST DRC-07 dated 28.12.2023 on various grounds.

2. Learned counsel for the petitioner *inter alia* submits that pursuant to the Show-Cause-Notice in Form GST DRC-01 dated 25.09.2023, petitioner submitted detailed reply dated 14.12.2023. He submits that without considering the said reply, much less, by providing an opportunity of personal hearing, the 1st respondent concluded the assessment and passed order dated 28.12.2023 impugned in the writ petition. He also submits that infact the petitioner's registration was suspended on 09.05.2023 and therefore, passing of impugned assessment order is not within the knowledge of the petitioner and therefore, delay occurred in filing the present writ petition. He contends that impugned order does not contain DIN number and signatures of the proper officer and therefore, it is liable to be set aside in view of the settled legal position in ***Sai Manikanta Electrical Contractors Vs. The Deputy Commissioner, Special Circle, Visakhapatnam***[1], and ***M/s. SRS Traders v.***

[1] 2024 (88) G.S.T.L. 303 (A.P.)

The. Assistant Commissioner ST & Others., in W.P.No.5238 of 2024 dated 19.03.2024.

3. Mr. R. Kalyan Chakravarthy, learned Government Pleader for Commercial Tax, however, made submissions to sustain the order under challenge by pointing out that the registration of the petitioner was cancelled on 16.10.2024 after the impugned order was passed on 28.12.2023 and therefore, it cannot be said that the same is not within the knowledge of the petitioner. He also submits that in fact, the petitioner's bank account was attached as long as back on 22.03.2025 and no satisfactory explanation was offered explaining the delay in filing the writ petition. Making the said submissions, learned counsel urges for dismissal of the writ petition.

4. This Court has considered the submissions made and perused the material on record.

5. At the outset, it may be appropriate to mention that a perusal of the impugned order dated 28.12.2023, discerns that no opportunity of personal hearing was afforded to the petitioner prior to passing of the order under challenge. This itself is fatal and further as rightly contended by the learned counsel for the petitioner that impugned order does not contain DIN number, much less, signature of the 1st respondent.

6. In the light of the well settled legal position, more particularly on the ground of violation of principles of natural justice, the order under challenge is liable to be set-aside. However, this Court taking into account the delay in

filing the writ petition, deems it appropriate to set aside the impugned orders, by imposing a condition.

7. Accordingly, the writ petition is allowed by setting aside impugned order, subject to the condition of petitioner depositing 30% of the disputed tax, within a period of four (4) weeks from the date of receipt of copy of this Order. On such deposit, the 1st respondent shall issue fresh notice of personal hearing to the petitioner and pass appropriate orders, in accordance with Law.

8. In view of setting aside of impugned orders, all consequential proceedings shall stand revoked.

9. Needless to say, the period from the date of passing of the impugned order till the date of receipt of this order shall be excluded for the purpose of limitation.

10. There shall be no order as to costs. Miscellaneous petitions, if any, shall stand closed.

NINALA JAYASURYA, J

T.C.D.SEKHAR, J

Date: 29.10.2026
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THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION No. 27946 OF 2026

Dt. 29.10.2026

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