APHC010513082026

**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: 27942 OF 2026**

**Between:**

1. THE VISWAS SC,ST MUTUALLY AIDED LABOUR CONTRACT COOPERATIVE SOCIETY LTD, 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 COMMISSIONERST, 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 110 001.

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 110 001.

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 04.04.2024, the Show Cause Notice and the Summary of the Show Cause Notice in Form GST DRC-01 dated 28.12.2023 issued by the Respondent No.1 under Section 73 of the GST Act for the period from April 2018 to March 2019, 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 effective opportunity of personal hearing under Section 75(4) of the GST Act, 2017 to meet the principles of natural justice, void and non-est in the eye of law for being issued without DIN, contrary to Rule 142(1A) of the GST Rules for non-issuance of intimation in Form GST DRC-01A, and founded entirely upon third-party data which was never furnished to the Petitioner

**Counsel for the Petitioner: L CHANDRA OBUL REDDY**

**Counsel for the Respondents: GP FOR COMMERCIAL TAX**

**The Court made the following order:**

**THE HONOURABLE SRI JUSTICE NINALA JAYASURYA**

**THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR**

**WRIT PETITION No: 27942 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 04.04.2024 on various grounds.

2. Learned counsel for the petitioner *inter alia* submits that as seen from the impugned order, a Show-Cause-Notice in Form GST DRC-01 dated 28.12.2023 appears to have been issued and opportunity of personal hearing was afforded before the 1st respondent concluded the assessment. However, he contends that infact the petitioner's registration was suspended on 09.05.2023 and therefore, the passing of impugned assessment order, much less, Show-Cause-Notice is not within the knowledge of the petitioner and therefore, the delay occurred in filing the present writ petition. He also 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. The. Assistant Commissioner ST & Others.***, in W.P.No.5238 of 2024 dated 19.03.2024.

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

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 17.10.2024. He contends that as the impugned order was passed on 04.04.2024, much prior to cancellation of the registration, 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 04.04.2024, discerns that Show-Cause-Notice in DRC-01 dated 28.12.2023 was issued. Opportunity of personal hearing was also afforded to the petitioner thereafter. However, it is not disputed that the petitioner's registration was suspended on 09.05.2023. Though in the impugned order, a mention to the effect that Show-Cause-Notice in DRC-01 dated 28.12.2023 was received by the petitioner, nothing is stated as to the method and manner, in which, notices of hearing were served on the petitioner. In the absence of the same, the contention that opportunity of hearing was afforded cannot be accepted.

6. In such view of the matter, the impugned order 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 condition of petitioner depositing 30% of the disputed tax.

7. Accordingly, the writ petition is allowed. The impugned order is set-aside, 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 thereafter, 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. 27942 OF 2026**

**Dt. 29.10.2026**

**GVK**