APHC010524412026

IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI **[3543]**
(Special Original Jurisdiction)

TUESDAY, THE 6th DAY OF OCTOBER 2026

PRESENT

THE HON'BLE SRI JUSTICE NINALA JAYASURYA

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

WRIT PETITION No: 28622 of 2026

Between:

1. M/S. SHIVAM EXPORTS, A SOLE PROPRIETORSHIP FIRM, REPRESENTED BY ITS PROPRIETRIX, SMT. KURAPATI SIVA PARVATHI, W/O. K HARI KRISHNA, R/O D.NO. 9-72/A, LALUPURAM VILLAGE, GUNTUR RURAL,GUNTUR DISTRICT, - 522005.

...PETITIONER

AND

1. THE STATE OF ANDHRA PRADESH, REP.BY ITS PRINCIPAL SECRETARY, REVENUE (CT) DEPARTMENT, A.P.SECRETARIAT, AMARAVATHI -522238.
2. THE JOINT COMMISSIONER ST, D.NO 5-37-111, 2ND FLOOR, SUBBA REDDY COMPLEX, 4/17, BRODIPET, GUNTUR - 522002
3. THE DEPUTY COMMISSIONER ST, ARUNDALPET CIRCLE, GUNTUR-II DIVISION, D.NO 5-37-111, 2ND FLOOR, SUBBA REDDY COMPLEX,4/ 17,BRODIPET,GUNTUR, - 522002
4. THE ASSISTANT COMMISSIONER ST, ARUNDALPET CIRCLE, GUNTUR-II DIVISION, D.NO 5-37-111, 2ND FLOOR, SUBBA REDDY COMPLEX, 4/ 17,BRODIPET,GUNTUR, - 522002
5. THE ASSISTANT COMMISSIONER OF CENTRAL TAX, GST BHAVAN, NARASANNAPETA CIRCLE, NARASANNAPETA, SRIKAKULARN DISTRICT-532421

...RESPONDENT(S):

Counsel for the Petitioner:

Mr. SOMISETTY GANESH BABU

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

The Court made the following order: *(Per NJS, J)*

Present Writ Petition is filed seeking to declare the action of respondent No.4 in issuing Show Cause Notice dated 28.08.2026 as illegal, arbitrary, violative of provisions of CGST / APGST Act, 2017 (for short 'the Act'), violative of principles of natural justice and for a consequential direction to suspend the same.

2. Heard Mr.Pavan Kumar, learned arguing counsel for the petitioner. Also heard learned Assistant Government Pleader Mr.S.A.V.Sai Kumar representing the respondents 1 to 4 and learned Standing Counsel representing the 5th respondent.

3. Petitioner is a registered dealer under APGST / CGST Act and engaged in the business of granite slabs and polished blocks. Pursuant to an authorization in Form GST INS-01 dated 07.03.2025 issued under Section 67 (2) of the Act, the 2nd respondent inspected the petitioner's premises on 02.04.2025. Panchanama was drawn on the spot in the presence of mediators and the petitioner's representative. Thereafter, the 2nd respondent issued summons under Section 70 of the Act on 21.04.2025 requiring production of records. Subsequently, after a gap of 15 months on 08.07.2026, the 3rd respondent called upon the petitioner to produce the records from 01.04.2020 to 31.03.2025, within 7 days, to which Reply dated 15.07.2026 was submitted.

4. Referring to the above said aspects as stated in the writ affidavit, learned counsel for the petitioner submits that proprietor of the petitioner was

suffering from neurological illness and as a result of the same, the business was closed and even the registration was cancelled. In the said circumstances, the petitioner in its Reply dated 15.07.2026 requested 4 to 5 weeks time to trace out, reconcile and produce the relevant records and thereafter to submit a detailed reply. However, without considering the request, the 4th respondent issued Form GSR DRC-01A dated 24.08.2026 and the said action is violative of principles of natural justice. Though the petitioner was advised to pay the amount of tax as ascertained along with the applicable interest and penalty, within 7 days of receipt of intimation in DRC-01A dated 24.08.2026, even before expiry of the time granted, the 4th respondent issued Form GST DRC-01 dated 28.08.2026. He submits that there are discrepancies in ID Numbers of case, as is evident from Form GST DRC-01A and Form GST DRC-01 dated 24.08.2026 and 28.08.2026 respectively. It is his contention that in the facts and circumstances as narrated above, assessment proceedings are likely to be finalized without due consideration of petitioner's case. Accordingly, he seeks indulgence of this Court and appropriate reliefs, to protect the interest of the petitioner.

5. On the other hand, the learned Assistant Government Pleader seeks to advance arguments to sustain the action of the tax-authorities. However, at this stage, we deem it not necessary to deal with the matter in detail. Suffice to state that at the time of hearing the matter, it is brought to the notice of the Court that the petitioner submitted objections / reply to notice in Form GST DRC-01 dated 28.08.2026 issued by the 4th respondent.

7. Therefore, taking the said aspect into consideration, the writ petition is disposed of, providing that the 4th respondent shall afford opportunity of hearings to the petitioner, consider the replies to the notices issued and pass appropriate orders by strictly adhering to the procedure contemplated under the CGST / APGST Act, and in accordance with Law. No costs.

Consequently, all pending applications, if any, shall stand closed.

JUSTICE NINALA JAYASURYA

JUSTICE T.C.D.SEKHAR

Date: 06.10. 2026
BLV

THE HON'BLE SRI JUSTICE NINALA JAYASURYA

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

W.P.No.28622 of 2026

Dt: 06.10. 2026

BLV