APHC010549002026

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

WEDNESDAY, THE 18th DAY OF NOVEMBER 2026

PRESENT

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 30068/2026

Between:

M/s Rajesh Medical Agencies, **...PETITIONER**

AND

The Assistant Commissioner Of State Taxes and Others **...RESPONDENT(S)**

Counsel for the Petitioner:

1. ANIL KUMAR BEZAWADA

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

The Court made the following order: *(per Hon'ble Sri Justice T.C.D.Sekhar)*

The petitioner, proprietorship concern, having engaged in the business of Veterinary Medical Wholesale shop, is a registered dealer under the GST Act.

2. The petitioner received GST TDS in its return in Form GSTR-07, for FY 2024-25, which was deducted by its recipients i.e., District Animal Husbandry Departments of State of Andhra Pradesh. The said turnover was related to FY 2022-23 & 2023-24 and the petitioner had reported the said supplies in its respective monthly returns and discharged the tax liability through Form GSTR-3B return.

3. Be that as it may, the 1st respondent, upon scrutiny of the returns filed by the petitioner, issued notice in Form GST DRC-01, dated 12.08.2025, proposing to levy tax, interest and penalty. As there was no response from the petitioner, the 1st respondent proceeded with the matter and passed assessment order in Form GST DRC-07, dated 22.09.2025. Aggrieved by the said assessment order, the present writ petition came to be filed.

4. The counsel for the petitioner would submit that, the show-cause notice and the impugned order were uploaded only on the portal and the same were not received by the petitioner through any other mode. He would further submit that, the petitioner came to know about the

impugned order, when he received a recovery intimation notice *vide* letter dated 17.06.2026, asking the petitioner to pay pending demand by the 2nd respondent.

5. The counsel for the petitioner further contended that, there is no tax liability as raised in the impugned assessment order, inasmuch as, the demand raised therein had been discharged by the petitioner while filing returns in relation to FY 2022-23 & 2023-24. The proper officer without examining the return filed by the petitioner mechanically raised the demand under the impugned order and he would submit that the same is liable to be set aside.

6. On the other hand, Sri S A V Sai Kumar, learned Assistant Government Pleader, while supporting the order under challenge, would submit that, the proper officer passed the order under challenge, after following the procedure contemplated under law. He would further submit that, despite granting ample opportunity to the petitioner, the same was not availed. Further, he would contend that, the order under challenge was passed in the month of September, 2025, whereas, the present writ petition was filed in October, 2026, i.e., after more than one year, from the date of order under challenge and the writ petition is liable to be dismissed, as it is hit by laches.

7. We have considered the respective submissions made by the counsel on either side. It is the specific case of the petitioner that, the tax demand raised under the impugned order was actually discharged by the petitioner in the returns filed in relation to FY 2022-23 & 2023-24, in support of the same, the petitioner had given the details along with invoice-wise reconciliation of turnovers auto-populated and the turnovers reported in the GSTRs. This Court is not sitting in appeal as against the impugned order and therefore not inclined to verify the same. Further, it is for the assessing officer to verify the same. In the case on hand, though the assessing officer had passed the impugned order after following the procedure contemplated under law, yet, duty cast upon him to look into the factual matrix of the case before initiating any proceedings.

8. Be that as it may, keeping in view of the large number of complaints regarding non-service of notices and orders as well as instances, where notices and orders were uploaded on the portal without knowledge of the registered persons, as they were not well versed with managing online transactions or failure on the part of their authorized representatives to inform them, this Court has by order dated 21.04.2026 in WP No.9586 of 2026, held that it would be appropriate to grant one further opportunity to such registered persons, subject to payment of 10% of the disputed tax.

9. In that view of the matter, the writ petition is allowed, setting aside the impugned order of assessment, and the matter is remanded back to the respective Assessing Authorities for passing fresh order of assessment after affording due opportunity of hearing to the petitioner, all issues are left open to be raised by the petitioner before the Assessing Officer.

10. This order shall, however, be subject to the condition that the petitioner to deposit 10% of the disputed tax, within a period of six (06) weeks from today. There shall be no order as to costs.

As a sequel, pending applications, if any, shall stand closed.

JUSTICE NINALA JAYASURYA

JUSTICE T.C.D.SEKHAR

Date:18.11.2026
DSB

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THE HON'BLE SRI JUSTICE NINALA JAYASURYA

AND

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

WP No.30068/2026

Date 18.11.2026

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