APHC010558222026

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

Bench Sr.No:-14 [3543]

WRIT PETITION NO: 31067 of 2026

Sunrise Engineering ...Petitioner

Vs.

The State Of Andhra Pradesh and Others ...Respondent(s)

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CORAM : SRI JUSTICE NINALA JAYASURYA
SRI JUSTICE T.C.D.SEKHAR

DATE : 27th October 2026

Present :

Advocate for Petitioner: SINGAM SRINIVASA RAO

Advocate for Respondent: GP FOR COMMERCIAL TAX

HON'BLE SRI JUSTICE NINALA JAYASURYA

AND

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

WP No.31067 OF 2026

ORDER:- *(Per Hon'ble Sri Justice T.C.D. Sekhar)*

1. The petitioner is a proprietary concern having registered under GST Act engaged in the business of Works Contract. It is further case of the petitioner that, the 2nd respondent initially issued notice in Form ASMT-10, dt.19.07.2024 under Section 61 of the Act intimating the discrepancies in the return filed by it in relation to the Tax period 2023-2024.

2. The petitioner filed its reply on 05.09.2024 stating that it had executed works to APSIDC, Vijayawada during 2018-19 and reported the turnover in March, 2019, March, 2022 and December, 2023 without reference to TDS certificates. It is further case of the petitioner that there was no under declaration of Tax as alleged in notice dt.19.07.2024. As the petitioner was not doing any business due to ill-health and reporting nil turn over from March, 2024 onwards with a view to keep the GST registration alive.

3. The 2nd respondent thereafter issued intimation notice in Form DRC-01A, dt.30.10.2024, as no reply was received from the petitioner, a notice in Form DRC-01, dt.12.02.2025 was issued with a proposal to levy tax of Rs.3,85,523/-. Subsequently, personal hearing notices dt.17.03.2025 and 15.04.2025 were issued to the petitioner and since there was no response, the 2nd respondent proceeded with the assessment and passed impugned assessment order dt.07.04.2025.

4. The counsel for the petitioner would submit that though the 2nd respondent issued intimation notice and show cause notice through portal, personal hearing notices dt.17.03.2025 and 15.04.2025 are not uploaded in the portal nor sent to the petitioner through any other mode, thereby the 2nd respondent while passing the assessment order did not afford opportunity of hearing to the petitioner. He would further submit that the impugned order is liable to be set aside on the ground that 2nd personal hearing notice was issued on 15.04.2025, whereas the assessment order was passed on 07.04.2025 itself, i.e., before issuing the notice for hearing. In support of his contention, he has placed copy of the

screenshots obtained from the GST Portal to show that the personal hearing notices said to have been issued were not available on the portal.

5. On the other hand, while supporting the assessment, the learned Government Pleader would submit that the writ petition is not maintainable as the same is hit by latches inasmuch as the order under challenge was passed on 07.04.2025, whereas the present writ petition was filed on 14.10.2026. He would further submit that having replied to notice in Form ASMT-10, the petitioner did not choose to respond to the show cause notice issued by the 2nd respondent and in those circumstances the proposal made in the show cause was confirmed through assessment order dt.07.04.2025.

6. We have considered the respective submissions made by the counsel on record. It is not in dispute that the impugned order was passed on 07.04.2025. A perusal of the said order, reference No.6 indicates issuance of personal hearing notice dt.15.04.2025 to the petitioner. From the assessment order, it is evident that personal hearing notice

dt.15.04.2025 was issued after the actual assessment was made against the petitioner on 07.04.2025. No explanation is forthcoming from the respondent authorities about the error committed in this regard. Further, on a reading of the impugned order, it is stated that 2nd personal hearing notice was issued to the petitioner, but authorized representative did not attend. As already mentioned, if this is taken to be true, the order of assessment should have been passed after 15.04.2025, whereas the order was passed on 07.04.2025. On this ground alone, the present writ petition deserves to be allowed.

7. For the foregoing reasons, the impugned assessment order 07.04.2025 passed against the petitioner in relation to the period 2023-2024 is hereby set aside, consequently the attachment notice in Form DRC-16, dt.08.10.2026 is also set aside. Further, the 2nd respondent is directed to conduct fresh assessment proceedings against the petitioner after issuing notice and opportunity of being heard and pass appropriate orders thereon, in accordance with law.

8. Accordingly, the writ petition is allowed. No order as to costs.

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

JUSTICE NINALA JAYASURYA

JUSTICE T.C.D. SEKHAR

27.10.2026
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HON'BLE SRI JUSTICE NINALA JAYASURYA
AND
THE HONOURABLE SRI JUSTICE T.C.D. SEKHAR

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