APHC010582042026

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

TUESDAY, THE 3rd DAY OF NOVEMBER 2026

PRESENT

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 31894 OF 2026

Between:

1. M/s. Sri Sai Poornima Microns,, 10/1 and 10/3, Obulapuram Village, Garladinne Mandal, Ananthapuramu, Andhra Pradesh- 515731 Represented by its Managing Partner, India Purnima, W/o. G Ramanjineyulu, aged about 40 years R/o. 2/185, Rayalacheruvu, Yadiki,Ananthapur, Andhra Pradesh- 515 408

...Petitioner

AND

1. THE DEPUTY ASSISTANT COMMISSIONERST, Special Circle, O/o. Joint Commissioner, Ananthapur Division, 2nd Floor, PAR Heights Building, Gooty Road, Ananthapuramu, Andhra Pradesh- 515 005

2. The State of Andhra Pradesh, Represented by its Principal Secretary Revenue (Commercial Taxes), Secretariat Buildings at Velagapudi, Guntur District, Andhra Pradesh - 522238

3. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi-110 001

4. State Bank of India, Rep. by its Manager, Rayacheruvu Branch, Yadiki Mandal, Anantapur District, Andhra Pradesh- 515455

...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, Order, or direction more particularly one in the nature of a Writ of Mandamus, declaring that, A. The notice in form DRC 01A vide ref. no. ZD371224036513M dated 24.12.2024, show cause notice vide ref. no. ZD370125040611T dated 27.01.2025 and impugned Order in Original vide DIN-3703032541528- 5 dated 03.03.2025 along with Summary in Form DRC 07 ZD370325002774H (2020-21), ZD3703250027979 (2021-22), ZD370325002993D (2022-23) and ZD370325003076Q (2023-24) all dated 03.03.2025 issued by the Respondent No.1 under the provisions of CGST/APGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, without authority of law apart from being violative of Principles of natural justice and Articles 14, 19(1)(g) and 265 of the Constitution of India, and/or pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case and/or B. To declare that provisions of Section 16(2)(c) of CGST Act, 2017 and corresponding APGST provisions and the rules made thereunder is illegal, arbitrary and irrational as well as violative of Article 14, 19 and 265 r/w 300A of the Constitution of India (ii) to declare that Petitioner is not liable for defaults of their suppliers in the interest of justice, equity and in accordance with the scheme of the GST Acts and pass such other order or orders as the Hon'ble High Court may deem fit and proper in the circumstances of the case (or) in the alternative to pass a writ, order or direction, reading down the relevant extract of Section 16(2)(c) of CGST Act and corresponding APGST Act, 2017

Counsel for the Petitioner: MOHD MUKHAIRUDDIN

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

The Court made the following order:

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

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

Heard Mr. Md.Shabaz, learned arguing counsel for the petitioner and Mr.S.A.V. Sai Kumar, learned Assistant Government Pleader for Commercial Tax, appearing for respondent Nos.1 & 2, who appeared through online.

2. The petitioner, a registered dealer under the GST Act, was served with orders in Form DRC-07 bearing Nos.ZD370325002774H, ZD3703250027979, ZD370325002993D and ZD370325003076Q dated 03.03.2025 passed by the 1st respondent, under the GST Act, in relation to the tax periods 2020-21 to 2023-24 and the petitioner did not respond to the same. Subsequently, the 1st respondent issued garnishee notice 05.12.2025 to the 4th respondent to attach the bank account of the petitioner, since the petitioner failed to pay the tax dues. Hence, the writ petition.

3. It is case of the petitioner that due to chronic problems suffered by the deponent's husband during the year 2023-24, there is disruption in the business operations and the registration of the business was cancelled *vide* Order dated 16.02.2024. Therefore, passing of the proceedings by the 1st respondent, was not in the knowledge of the petitioner.

4. Learned counsel for the petitioner contends that the notice issued prior to the impugned orders, as well as the orders were not served on the

petitioner, inasmuch as they were uploaded in the GST portal, which cannot be treated as sufficient service under law as held by this Court in a catena of cases. He would further submit that as the registration of the petitioner was cancelled on 16.02.2024, petitioner was unaware of the initiation of proceedings at all, in as much as, it will not have access to the portal. He contends impugned orders are violative of principles of natural justice and liable to be set aside.

5. On the other hand, the learned Assistant Government Pleader would submit that, making the notices and order available on the common portal is one of the recognized mode of services under Section 169(1)(d) of the Act. He would further submit that, as the notices and the assessment orders were uploaded in the portal in accordance with law, the same cannot be found fault with, inasmuch as the 1st respondent had strictly followed the procedure contemplated under Section 161(d) of the Act. He also opposed granting of any unconditional order as the impugned order was passed on 03.03.2025.

6. Considering the submissions made and perusing the material on record, this Court is of the view that the impugned orders are violative of principles of natural justice, in as much as the petitioner, in view of cancellation of registration, obviously will not have access to the portal.

7. However, as pointed out by learned Assistant Government Pleader, no doubt, it is true that in some of the cases where there is substantial delay in

challenging the assessment orders, this Court set aside the same, on condition of depositing 20% or more of the disputed tax.

8. In the light of the medical record (Ex.P.2) filed along with writ petition, we deem it appropriate to set aside the impugned orders, subject to the condition of petitioner depositing 10% of the disputed tax, within a period of six (6) weeks, from the date of receipt of copy of this Order.

9. On compliance of the said condition by the petitioner, the order of attachment shall stand revoked.

10. Needles to say that this Order will not preclude the proper officer to issue appropriate notices to the petitioner's address as furnished in the Cause title of present writ petition by registered post and proceed further in the matter with regard to assessment proceedings for relevant tax periods, in accordance with Law.

11. The writ petition is disposed of, to the extent as indicated above. No costs. Miscellaneous petitions pending, if any, shall stand closed.

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NINALA JAYASURYA, J

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T.C.D.SEKHAR, J

Date: 03.11.2026

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THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION No. 31894 OF 2026

Dt. 03.11.2026

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