APHC010590002026

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

TUESDAY, THE 24th DAY OF NOVEMBER 2026

PRESENT

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 32513/2026

Between:

M/s Sri Lakshmi Srinivasa Agencies **...PETITIONER**

AND

The Deputy Assistant Commissioner St and Others **...RESPONDENT(S)**

Counsel for the Petitioner:

1. K.RAGHAVENDER REDDY

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 present writ petition is filed questioning the assessment order dated 27.02.2025, passed by the 1st respondent, in relation to the period 2020-21.

2. The petitioner is a registered dealer under GST Act. The 1st respondent, upon scrutiny of the returns, issued notice in Form GST ASMT-10, dated 15.11.2022, alleging difference between GSTR-2A and GSTR-3B returns. After two years, the 1st respondent issued show-cause notice in Form GST DRC-01, dated 16.11.2024, proposing to levy tax, interest and penalty. Under this notice, the petitioner was asked to submit explanation within a period of 30 days, however, even before expiry of the said period, the 1st respondent had fixed the personal hearing to be held on 02.12.2024. As no reply was submitted by the petitioner, the 1st respondent proceeded with the matter and passed assessment order dated 27.02.2025, which is impugned in the present writ petition.

3. The counsel for the petitioner would submit that, no proper opportunity was afforded to the petitioner, inasmuch as the 1st respondent had fixed the personal hearing to be held on 02.12.2024, i.e., even before of the expiry of the time granted in the show-cause notice. He would further submit that, personal hearing notice dated 15.02.2025 was never received by him. Apart from the same, he also submits that, the 1st respondent without proper verification of the returns filed by the petitioner,

proceeded with the assessment order as if the petitioner had availed ineligible Input Tax Credit.

4. On the other hand, Sri S A V Sai Kumar, learned Assistant Government Pleader for Commercial Taxes, would submit that, the order under challenge was passed in the month of February, 2025, whereas, the present writ petition is filed, in the month of November, 2026, therefore, the writ petition is liable to be dismissed on laches. He would further submit that, despite issuance of notice and personal hearing notice to the petitioner, there was no response, and in those circumstances, the 1st respondent proceeded with the matter and passed assessment order. While sustaining the impugned order, the counsel for respondents would submit that, there is no illegality or infirmity in the order and prayed to dismiss the writ petition.

5. It is the specific case of the petitioner that, input tax credit was availed on the strength of valid tax invoices issued by its registered suppliers. The discrepancies alleged in the show-cause notice were due to the belated filing of returns by its suppliers. Further, it is specific case of the petitioner that, subsequently, the suppliers uploaded their returns and the same is reflected in the common portal.

6. A perusal of the record would show that, the 1st respondent passed assessment order as there was no objections filed by the petitioner. Further, the petitioner has filed GST-2A return, in relation to the period

2020-21, which is available on the portal to show that updated return was filed and there was no excess claim of input tax credit availed by the petitioner. Though, there was some delay in approaching this Court, in view of the fact that the petitioner had filed updated returns, and the same is also reflected in the common portal, we deem it appropriate to set aside the assessment order dated 27.02.2025, with a direction to the 1st respondent to initiate action against the petitioner afresh, in accordance with the law.

7. Accordingly, the writ petition is allowed. There shall be no order as to costs.

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

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JUSTICE NINALA JAYASURYA

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JUSTICE T.C.D.SEKHAR

Date:24.11.2026
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THE HON'BLE SRI JUSTICE NINALA JAYASURYA

AND

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

WP No.32513/2026

Date 24.11.2026

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