APHC010592552026

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

TUESDAY, THE 10th DAY OF NOVEMBER 2026

PRESENT

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 32503/2026

Between:

M/s. Jayasundar Engg Works **...PETITIONER**

AND

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

Counsel for the Petitioner:

1. C SANJEEVA RAO

Counsel for the Respondent(S):

1.

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 in Form GST DRC-07, dated 01.11.2025, passed by the 1st respondent, in relation to the period 2024-25 and the consequential Garnishee notice in Form GST DRC-13, dated 05.09.2026.

2. The petitioner is a registered dealer under GST Act, having engaged in the business of providing works contract services. The 1st respondent after scrutiny of returns in relation to the period 2024-25, initiated proceedings under Section 61 of the Act and accordingly issued notice in Form GST ASMT-10, dated 30.12.2024, asking the petitioner to submit explanation as against the discrepancies mentioned therein. As the petitioner not filed any reply, the 1st respondent issued intimation in Form GST DRC-01A, dated 22.02.2025, followed by show-cause notice in Form GST DRC-01, dated 01.03.2025. Since there was no response from the petitioner, the 1st respondent concluded the proceedings and passed assessment order dated 01.1.2025 in Form GST DRC-07, under Section 73 of the Act, confirming the proposal made in the show-cause notice.

3. Pursuant to the assessment order, the 2nd respondent initiated recovery against the petitioner by issuing Garnishee notice in Form GST DRC-13, dated 05.09.2026 to the 5th respondent. Questioning the

assessment order and the notice issued under Section 79(1)(c) of the GST Act, the present writ petition is filed.

4. The counsel for the petitioner would submit that, the tax liability mentioned in the assessment order towards outward supplies was duly discharged by filing GSTR-3B returns before furnishing of GSTR-07 by the 5th respondent, as such the demand made through assessment order is not sustainable under law and the 1st respondent passed the same without verifying the returns of the petitioner. He would further submit that, though show-cause notice dated 01.03.2025 was issued, the petitioner could not give reply as the managing partner's father was undergoing treatment for serious heart ailment during the relevant period. The counsel for the petitioner further submits that, the 1st respondent passed assessment order by violating the principles of natural justice as no personal hearing was afforded to it. On these grounds, the petitioner seeks to set aside the assessment order and consequential recovery notice.

5. On the other hand, Sri S A V Sai Kumar, learned Assistant Government Pleader for Commercial Taxes would submit that, the assessment order was passed on 01.11.2025, whereas the writ petition was filed on 04.11.2026, i.e., after one year from the date of the order. He would further submit that, despite granting opportunity to the petitioner, the same was not availed by it therefore, the petitioner cannot maintain the

present writ petition without properly explaining the delay in approaching this Court.

6. We have considered the respective submissions of both counsel and perused the material available on record.

7. It is discernable from the order under challenge that, though the 1st respondent issued show-cause notice dated 01.03.2025, admittedly, the petitioner did not file any reply. Further, the affidavit filed in support of the writ petition would also show that no reply was filed to the show-cause notice. A perusal of the assessment order, in the reference it was mentioned that the petitioner filed reply to show-cause notice. On the contrary, in the body of the assessment order, the 1st respondent categorically observed that on receipt of show-cause notice, no reply has been filed by the petitioner within the stipulated time. From this it is evident that the 1st respondent passed impugned order without application of mind in a mechanical manner.

8. Be that as it may, whenever an adverse order was to be passed, the officer was required to issue notice for personal hearing as per section 75(4) of GST Act. It is evident from the record that, while passing the order under challenge, the 1st respondent did not issue any such notice for personal hearing to the petitioner, thereby he has violated the principles of natural justice. In the circumstances it would have to be held that, the impugned assessment order is not sustainable under law, as the same was

passed in violation of provisions of the GST Act. Consequently, the recovery notice dated 05.09.2026 issued to the 5th respondent is also liable to be set aside.

9. Accordingly, the writ petition is allowed. It is made clear that, this order will not preclude the respondents to initiate action afresh against the petitioner in accordance with law.

No costs. Miscellaneous petitions pending, if any, shall stand closed.

JUSTICE NINALA JAYASURYA

JUSTICE T.C.D.SEKHAR

Date:10.11.2026
DSB

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THE HON'BLE SRI JUSTICE NINALA JAYASURYA

AND

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

WP No. 32503 of 2026

Date 10.11.2026

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