

## A.R. Steels vs. The Deputy Assistant Commissioner STL & Others

*Whether a writ petition challenging a GST assessment order is maintainable when filed with inordinate and unexplained delay, on the ground that the petitioner could not access the GST portal due to cancellation of registration.*

**Date of Order:** January 31, 2026  
**Case Law No:** GIB-APHC-2026-47  
**Source:** GST INDIA Biz (www.gstindia.biz)

### CASE DESCRIPTION / SUMMARY

#### BACKGROUND

The petitioner, a trader in iron and iron scrap, had its GST registration cancelled suo motu with effect from 01.06.2023. The petitioner challenged the cancellation before the High Court in an earlier writ petition, which was disposed of on 19.06.2024 directing the petitioner to either apply for revocation of cancellation under Section 30 of the GST Act or challenge the cancellation order by way of appeal — within 15 days. Pursuant to that direction, the petitioner filed an application for revocation, which remained pending. Meanwhile, the jurisdictional officer conducted inspection followed by an audit covering the period December 2021 to June 2023, issued a pre-show cause notice and a show cause notice, and thereafter passed an assessment order on 11.11.2024 disallowing Input Tax Credit claimed by the petitioner and raising a demand. The assessment order was uploaded on the GST portal. Recovery proceedings were initiated on 31.01.2025, upon which the petitioner claims to have first come to know of the assessment order and thereafter filed the present writ petition on 05.01.2026 — approximately 14 months after the assessment order.

#### CRUCIAL FACTS

Notices in Form DRC-01A dated 30.08.2024 and Form DRC-01 dated 20.09.2024 were served on the petitioner both through the GST portal and through registered post dated 25.09.2024, which was returned with an endorsement "no such person available." No response was filed by the petitioner to the show cause notice. The assessment order was passed on 11.11.2024 and uploaded on the portal. The petitioner approached the High Court only on 05.01.2026, offering the sole explanation that it could not access the portal as its registration had been cancelled. The Court noted that since the assessment order related to the period December 2021 to June 2023 — a period prior to cancellation

— there was no restriction on the petitioner from accessing the portal with respect to that period. No other explanation was offered for the delay of over 14 months in filing the writ petition.

### **COURT OBSERVATIONS (Verbatim — Crucial)**

On Portal Service being valid service:

*(Reproduced from the Court's own earlier order in W.P. No. 16500 of 2025 and batch, which was followed in this case): "The contention that the registered persons/dealers were unaware of the service of the impugned orders in the portal cannot be accepted as a ground for condoning delay. Acceptance of such a plea would throw open the doors for filing of Writ Petitions against the orders which have been passed years back. In fact most of the Writ petitions in the present batch are cases where orders had been passed in the year 2023 itself. Further, the prescribed method of service of notices and orders includes service of the order through the portal being maintained by the GST Authorities. Once such a method of service has been included in the Act and Rules, the contention that such service is not sufficient service and did not give actual notice of service to the registered persons cannot be accepted."*

On Petitioner's claim of inability to access portal post-cancellation:

*"Though the registration of the petitioner was cancelled by order dated 15.07.2023, still the petitioner can access the portal inasmuch as the assessment order was passed in relation to period from December, 2021 to June, 2023 and therefore, there is no restriction on the petitioner to access the portal. In such circumstances, the contention of the petitioner cannot be countenanced."*

On Unexplained Delay:

*"Though, the order was passed on 11.11.2024, no explanation whatsoever has been offered by the petitioner for the delay in filing the present writ petition. The only explanation offered by the petitioner is that it could not access the portal as its registration was cancelled."*

*"In the case on hand, as already recorded supra, the petitioner has not offered any explanation for the delay in approaching this Court and therefore, the present writ petition cannot be entertained at this distance of time."*

### **FINAL VERDICT**

The writ petition is dismissed on the ground of inordinate and unexplained delay. The petitioner's plea of inability to access the GST portal due to cancellation of registration was rejected. No order as to costs.

☐ THUMBS DOWN (*Against Assessee*)

**ADDITIONAL FOOTNOTES****CASES REFERRED BY COURT**

<b>S.No.</b>	<b>Case Name</b>	<b>Citation/Reference</b>
1.	M/s. A.R. Steels vs. Deputy Assistant Commissioner STL ( <i>Earlier writ by same petitioner — cancellation challenge</i> )	W.P. No. 23511 of 2023 — AP High Court (order dated 19.06.2024)
2.	Batch matter on delay in filing writ petitions against GST orders ( <i>Andhra Pradesh HC — portal service held to be valid service; delay not condonable</i> )	W.P. No. 16500 of 2025 and batch — AP High Court (order dated 22.08.2025)

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