



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

[3529]

MONDAY, THE FIFTEENTH DAY OF JUNE
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 7693/2026

Between:

1. NOMINEE WORKS COMMITTEE KALAVALLA, REP. BY ITS PROPRIETOR, PACHAVA MAHESH, S/O. VENKATESWARLU, AGED ABOUT 43 YEARS R/O. D. NO. 2-99, KALAVALLA VILLAGE, VOLETIVARIPALEM MANDAL, SPSR NELLORE DISTRICT, PIN NO - 523113.

...PETITIONER

AND

1. THE DEPUTY ASSISTANT COMMISSIONER STII, KAVALI CIRCLE, KAVALI, SPSR NELLORE DISTRICT, PIN NO - 524201.

2. THE STATE OF ANDHRA PRADESH, REP. BY ITS PRINCIPAL SECRETARY, COMMERCIAL, TAXES DEPARTMENT, AP SECRETARIAT, VELAGAPUDI, GUNTUR DISTRICT, PIN NO - 522238.

3. THE UNION OF INDIA, REP. BY ITS SECRETARY, FINANCE, MINISTRY OF FINANCE, NORTH BLOCK, NEW DELHI, PIN NO - 110001.

4. EXECUTIVE ENGINEER, PIU (PR) DIVISION, ONGOLE, PIN NO - 523001.

...RESPONDENT(S):

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 to issue a Writ of Mandamus of any other appropriate Writ or direction declaring that the impugned order in Form GST DRC - 07, dated 25.07.2023, without signature and its subsequent proceedings in FORM GST DRC -16, dated 17.02.2026, issued by the 1st Respondent for the year 2022-2023, by levying GST at the rate of 18percent on the Works Contracts executed by the petitioner for Respondent No.4 of State Government, is contrary to the Notification No. 24 of 2017-Central Tax (Rate) dated 21.09.2017, which prescribed tax at the rate of 12percent for the Works executed for State Government and it was only vide Notification No.3 of 2022 - Central Tax (Rate) dated 13.07.2022 that the Sl. No. 3 (vi) of Table is omitted leading to 18percent tax rate on Works Contracts for State Government w.e.f 18.07.2022 and thereupon imposing interest and penalty on the rate of 18percent of tax, without reducing the 2percent of TDS amount is without jurisdiction, contrary to law and illegal and consequently direct the 1st respondent to set aside the proceedings in FORM GST DRC - 07, dated 25.07.2023 and its subsequent proceedings in FORM GST DRC - 16, dated 17.02.2026 and pass such

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Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to grant stay of all further proceedings in pursuant to the Form GST DRC - 07, dated 25.07.2023, and its subsequent proceedings in FORM GST DRC -16, dated 17.02.2026, and pass such

Counsel for the Petitioner:

1.SARANU PHANI TEJA

Counsel for the Respondent(S):

1.GP FOR COMMERCIAL TAX

2.

The Court made the following Order:

(Per Hon'ble Sri Justice R. Raghunandan Rao)

Heard Sri Saranu Phani Teja, the learned counsel appearing for the petitioner and the learned Government Pleader for Commercial Taxes, appearing for the respondents 1 and 2.

2. The petitioner herein has approached this Court, challenging assessment order in FORM GST DRC-07, passed by the 1st respondent, on 25.07.2023, on the ground that the said order does not contain a signature of the assessing officer.

3. The effect of the absence of the signature, on an assessment order was earlier considered by this Court, in the case of **A.V. Bhanoji Row Vs. The Assistant Commissioner (ST)**, in W.P.No.2830 of 2023, decided on 14.02.2023. A Division Bench of this Court, had held that the signature, on the assessment order, cannot be dispensed with and that the provisions of Sections-160 & 169 of the Central Goods and Service Tax Act, 2017, would not rectify such a defect. Following this Judgment, another Division Bench of this Court, in the case of **M/s. SRK Enterprises Vs. Assistant Commissioner**, in W.P.No.29397 of 2023, decided on 10.11.2023, had set aside the impugned assessment order.

4. Another Division Bench of this Court by its Judgment, dated 19.03.2024, in the case of **M/s. SRS Traders Vs The. Assistant Commissioner ST & ors**, in W.P.No.5238 of 2024, following the aforesaid

two Judgments, had held that the absence of the signature of the assessing officer, on the assessment order, would render the assessment order invalid and set aside the said order.

5. However, the learned Government Pleader for Commercial Taxes, appearing for the respondents, would contend that the petitioner has approached this Court with inordinate delay and such delay has not been properly explained.

6. The learned counsel for the petitioner would submit that the said order had not been served on the petitioner, in the conventional method and the respondents are claiming that the order is served on the petitioner by uploading the same in the portal.

7. The learned Government Pleader, on the other hand, would contend that Section 169(1)(d) of the GST Act, 2017 prescribes that the uploading of the orders, in the portal, is a method of service, on the registered persons and in that view of the matter, it must be held that service has been effected on the petitioner.

8. The Hon'ble High Court of Allahabad in **M/s. Bambino Agro Industries Ltd. vs. State of Uttar Pradesh and Another**, in Writ Tax No.2707 of 2025, had held that uploading the order in the portal, mentioned by the GST Authorities, would not be sufficient service of the order on the registered person. This Court has taken a contrary view in W.P.No.5397 of 2026.

9. However, the fact remains that a very large number of registered persons have approached this Court with the contention that they were unable to access the portal either on account of their ignorance or on account of the fact that the persons, authorized by them, to act on their behalf, are not informing them of such order. In the normal course, this Court would not accept such a contention as neither ignorance of law nor the inability to access the portal, could have been accepted as a sufficient cause for condoning the delay in approaching this Court.

10. This Court is also not unaware of the practical difficulties that have arisen on account of the introduction of the GST regime and the introduction of the online mechanism, under this regime, for the administration of tax collection, etc.

11. Keeping in view the hardships that are being faced by various registered persons, especially in cases where the order suffer from patent irregularities, the impugned order of assessment would have to be set aside.

12. In the circumstances, with a view to balance both the difficulties being faced by the registered persons and the need for the State to maintain its administration of tax collection, it would be appropriate that writ petitions, filed by such registered persons, with delay, can be considered, subject to the registered persons paying 20% of the disputed tax. We are also fortified, in this course of action, in view of the Judgment of the Hon'ble High Court of Madras in W.P.No.1474 of 2026.

13. In these circumstances, keeping in view the fact that the present order, under challenge, suffer from an inherent defect of absence of a signature, the same is set aside and the assessment is remanded back to the Assessing Officer to pass appropriate orders, after giving due opportunity of hearing, available to the petitioner, under the provisions of the GST Act. This order is subject to the condition of the petitioner depositing 20% of the disputed tax, within a period of six (06) weeks. Such deposit shall abide by the decision in the order of assessment. However, payments made after the date of order till today shall be taken into account as part payment of 20% directed to be paid.

14. Needless to say, the period from the date of filling of this Writ Petition till the date of receipt of this order by the Assessing Officer, shall be excluded for the purposes of limitation and all issues are left open to be raised by the petitioner before the Assessing Officer.

15. Accordingly, this Writ Petition is disposed of. There shall be no order as to costs.

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

R. RAGHUNANDAN RAO, J

T.C.D. SEKHAR, J

Date:15.06.2026
KA

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO
THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

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MONDAY, THE FIFTEENTH DAY OF JUNE
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PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 14368/2026

Between:

1.M/S GSN GRANITES, GSTIN-37ANIPG8018K2P REP. BY ITS PROPRIETOR, MR. GSN SAI KRISHNA S.NO.82/2B, 82/3, VIJAYA DURGA GRANITES KURNOOL ROAD, BUDAWADA-523226 PRAKASAM DISTRICT, ANDHRA PRADESH

...PETITIONER

AND

1.THE ASSISTANT COMMISSIONER ST, ONGOLE II CIRCLE, D.NO.37-1-401,2ND FLOOR, VIJAYA COMPLEX DHARAVANI THOTA, ONGOLE-523002, ANDHRA PRADESH

2.THE STATE OF ANDHRA PRADESH, REP. BY ITS PRINCIPAL SECRETARY TO GOVERNMENT REVENUE (CT-II) DEPARTMENT, SECRETARIAT, VELAGAPUDI, AMARAVATHI, GUNTUR DISTRICT.

3.THE UNION OF INDIA, REP. BY ITS SECRETARY (FINANCE) MINISTRY OF FINANCE, NORTH BLOCK NEW DELHI 110001 (RESPONDENT NOS. 2 TO 3, NOT NECESSARY)

...RESPONDENT(S):

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 to issue a Writ of Mandamus or any other appropriate writ or order or direction (a) Declaring the action of the 1st Respondent in issuing the show cause notice on 2.4.2025 and passing the assessment order on 24.5.2025, for the period 2022-23, without affording sufficient and effective opportunity

to contest the matter effectively as illegal, arbitrary, contrary to law, and in gross violation of principles of natural justice and violates Article 14, 19(1)(g) and Article 300-A of the Constitution of India and consequently set aside the same, as being not followed the due procedure under Sections 74(2) and 74(10) of the COST Act, 2017 (b) Declaring the action of the 1st Respondent in uploading the summary of assessment order in DRC-07, dated 24.5.2025 for the period 2022-23 under the Goods and Service Tax Act, 2017 without generating the Document Identification Number (DIN) and without signing the summary either physically or manually, as illegal, arbitrary, contrary to law and in gross violation of principles of natural justice and summary of assessment order dated 24.5.2025 for the period 2022-23, as without jurisdiction, and consequently direct the Respondents to redo the assessment following the principles of natural justice and pass

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Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to grant stay of recovery of the disputed demand of Rs.2,31,67,131/- (Rs.97,69,627-Tax, Rs.97,69,627/-Penalty and Rs.36,27,877/- interest) pursuant to the impugned assessment order dated 24.5.2025 passed by the 1st Respondent for the tax period 2022-23, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship and pass

Counsel for the Petitioner:

1.SRINIVASA RAO KUDUPUDI

Counsel for the Respondent(S):

1.GP FOR COMMERCIAL TAX

The Court made the following:

The Court made the following Order:

(Per Hon'ble Sri Justice R. Raghunandan Rao)

Heard Sri Srinivasa Rao Kudupudi, the learned counsel appearing for the petitioner and the learned Government Pleader for Commercial Taxes, appearing for the respondents.

2. The petitioner herein has approached this Court, challenging a summary of the order of assessment, passed by the 1st respondent, on 24.05.2025, on the ground that the said order does not contain a signature of the assessing officer.

3. The effect of the absence of the signature, on an assessment order was earlier considered by this Court, in the case of **A.V. Bhanoji Row Vs. The Assistant Commissioner (ST)**, in W.P.No.2830 of 2023, decided on 14.02.2023. A Division Bench of this Court, had held that the signature, on the assessment order, cannot be dispensed with and that the provisions of Sections-160 & 169 of the Central Goods and Service Tax Act, 2017, would not rectify such a defect. Following this Judgment, another Division Bench of this Court, in the case of **M/s. SRK Enterprises Vs. Assistant Commissioner**, in W.P.No.29397 of 2023, decided on 10.11.2023, had set aside the impugned assessment order.

4. Another Division Bench of this Court by its Judgment, dated 19.03.2024, in the case of **M/s. SRS Traders Vs The. Assistant Commissioner ST & ors**, in W.P.No.5238 of 2024, following the aforesaid two Judgments, had held that the absence of the signature of the assessing

officer, on the assessment order, would render the assessment order invalid and set aside the said order.

5. However, the learned Government Pleader for Commercial Taxes, appearing for the respondents, would contend that the petitioner has approached this Court with inordinate delay and such delay has not been properly explained.

6. The learned counsel for the petitioner would submit that the said order had not been served on the petitioner, in the conventional method and the respondents are claiming that the order is served on the petitioner by uploading the same in the portal.

7. The learned Government Pleader, on the other hand, would contend that Section 169(1)(d) of the GST Act, 2017 prescribes that the uploading of the orders, in the portal, is a method of service, on the registered persons and in that view of the matter, it must be held that service has been effected on the petitioner.

8. The Hon'ble High Court of Allahabad in **M/s. Bambino Agro Industries Ltd. vs. State of Uttar Pradesh and Another**, in Writ Tax No.2707 of 2025, had held that uploading the order in the portal, mentioned by the GST Authorities, would not be sufficient service of the order on the registered person. This Court has taken a contrary view in W.P.No.5397 of 2026.

9. However, the fact remains that a very large number of registered persons have approached this Court with the contention that they were unable

to access the portal either on account of their ignorance or on account of the fact that the persons, authorized by them, to act on their behalf, are not informing them of such order. In the normal course, this Court would not accept such a contention as neither ignorance of law nor the inability to access the portal, could have been accepted as a sufficient cause for condoning the delay in approaching this Court.

10. This Court is also not unaware of the practical difficulties that have arisen on account of the introduction of the GST regime and the introduction of the online mechanism, under this regime, for the administration of tax collection, etc.

11. Keeping in view the hardships that are being faced by various registered persons, especially in cases where the order suffer from patent irregularities, the impugned order of assessment would have to be set aside.

12. In the circumstances, with a view to balance both the difficulties being faced by the registered persons and the need for the State to maintain its administration of tax collection, it would be appropriate that writ petitions, filed by such registered persons, with delay, can be considered, subject to the registered persons paying 20% of the disputed tax. We are also fortified, in this course of action, in view of the Judgment of the Hon'ble High Court of Madras in W.P.No.1474 of 2026.

13. In these circumstances, keeping in view the fact that the present order, under challenge, suffer from an inherent defect of absence of a signature, the same is set aside and the assessment is remanded back to the Assessing

Officer to pass appropriate orders, after giving due opportunity of hearing, available to the petitioner, under the provisions of the GST Act. This order is subject to the condition of the petitioner depositing 20% of the disputed tax, within a period of six (06) weeks. Such deposit shall abide by the decision in the order of assessment. Any payment made or any amount recovered from the petitioner, after the passing of the impugned order, shall be adjusted against the aforesaid 20%.

14. Needless to say, the period from the date of filing of this Writ Petition till the date of receipt of this order by the Assessing Officer, shall be excluded for the purposes of limitation and all issues are left open to be raised by the petitioner before the Assessing Officer.

15. Accordingly, this Writ Petition is disposed of. There shall be no order as to costs.

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

R. RAGHUNANDAN RAO, J

T.C.D. SEKHAR, J

Date:15.06.2026
KA

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO
THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 14368/2026

Date:15.06.2026
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