



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

[3529]

**TUESDAY, THE SIXTEENTH 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: 10393/2025

Between:

1.M/S AMR VISION, H.NO.2-75, MAIN VEEDHI, VAVILA VALASA,
SRIKAKULAM DISTRICT, STATE OF ANDHRA PRADESH. PIN
CODE 532123, REP. BY ITS PARTNER. MR. MUYIDA SRINIVASA
RAO

...PETITIONER

AND

- 1.THE ASSISTANT COMMISSIONER, CENTRAL GOODS AND
SERVICE TAX, VIZIA NAGARAM DIVISION, VISAKHAPATNAM
COMMISSIONARATE, CONTONMENT AREA, VIZIANAGARAM -
535003.
- 2.THE SUPERINTENDENT, CENTRAL GOODS AND SERVICE TAX,
SRIKAKULAM EAST, AMADALAVALSA, VIZIANAGARAM. .
- 3.THE UNION OF INDIA, REP. BY ITS SECRETARY, MINISTRY OF
FINANCE, NORTH BLOCK, NEW DELHI - 110 001.
- 4.THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS, REP.
BY ITS CHAIRMAN, MINISTRY OF FINANCE, DEPARTMENT OF
REVENUE, NORTH BLOCK, CENTRAL SECRETARIAT, NEW DELHI
- 100 001

...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 Writ of Mandamus or any other appropriate Writ or Order or Direction declaring. (i). the action of the 1ST Respondent in passing the Order -In -Original dated 31-07-2024, served on the Petitioner to the mobile whatsapp on 11- 02-2025 for the tax period 2017-18 under section 74(9) of the COST Act, 2017 / APGST Act, 2017 instead under Section 73 (9) of COST / APGST Acts,2017, without serving Show cause Notice, Notice for personal hearing and the Order-In-Original as per the provisions of the CGST/APGST Acts, 2017 levying tax, interest, and penalty as arbitrary, contrary to law and without Jurisdiction, barred by limitation, more particularly without granting an opportunity of being heard to the Petitioner passing Order-in-Original is not justified and valid in the eye of law. (ii). The Summary of the Order in Form GST DRC -07 dated 03-09-2024 issued by the 2ND Respondent without even signature of the Officer concerned which is not valid in the eye of law and the same is in violations of principles of natural justice, liable to be set aside. (iii) The 1ST Respondent without issuing prior notice as contemplated under Rule 142 (1A) of the CGST/APGST Acts, 2017 issuing the alleged Show Cause Notice is not valid as per the provisions of the both the Acts and Rules there to and consequently set-aside the Order-In-Original dated 31.07.2024 of the 1ST Respondent as null and void as the Order-In-Original passed by the 1ST Respondent is contrary to the provisions of the CGST/APGST Acts, 2017 as the same was in the Service Tax regime and hence the Order-In-Original is liable to be set-aside 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 suspend the operation of the Order-In-Original dated 31.07.2024 issued by the 1ST Respondent for the tax period 2017-18 under the CGST/APGST Acts, 2017 served to the Petitioner to the mobile whatsapp on 11.02.2025, pending disposal of the above writ petition, as otherwise, the Petitioner will be put to irreparable loss and hardship.

Counsel for the Petitioner:

1. SHAIK JEELANI BASHA

Counsel for the Respondent(S):

1. KUNUKU DURGA PRASAD (STANDING COUNSEL FOR CBIC)

The Court made the following order:

(per Hon'ble Sri Justice R Raghunandan Rao)

The petitioner was served with a Summary of the order, in FORM GST DRC-07, dated 03.09.2024, passed by the 2nd respondent, under the Goods and Service Tax Act, 2017 [for short "the GST Act"] for the period July 2017-March 2018. This order has been challenged by the petitioner in the present writ petition.

2. This assessment order is challenged by the petitioner, on various grounds, including the ground that the said proceeding does not contain the signature of the assessing officer.

3. The learned Government Pleader for Commercial Tax, on instructions, submits that there is no signature of the assessing officer, on the impugned assessment order.

4. 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.

5. 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.

6. Following the aforesaid Judgments, the impugned assessment order would have to be set aside on account of the absence of the signature of the assessing officer, on the impugned assessment order.

7. This Court is also cogent of the fact that the impugned order has been passed some time back and the present Writ Petition has been filed with delay. However, Rule 26(3) of the CGST Rules, 2017 stipulates that service of notice or orders, without signature, would not amount to service at all. The Hon'ble High Court of Madras, in T.V.L. Deepa Traders vs. The Deputy Commissioner (W.P.No.19277 of 2024, dated 13.08.2024) had held the same view. Consequently, there is no service of the impugned order even as of today, on account of the absence of signature on the impugned proceeding. In those circumstances, the delay in approaching this Court would not be a relevant factor.

8. Accordingly, this Writ Petition is disposed of, setting aside the impugned Summary of the Order, dated 03.09.2024, issued by the 2nd respondent, with liberty to the 2nd respondent to conduct fresh assessment, after giving notice and by assigning a signature to the said order. The period from the date of the impugned assessment order, till the date of receipt of this order shall be excluded for the purposes of limitation. 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: 16.06.2026
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THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 10393/2025

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