



**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: 13473/2026

Between:

1.M/S MARELLA SIVA NARAYANA, REPRESENTED BY THE
PROPRIETOR SRI MARELLA SIVA NARAYANA DOOR NO.3-105,
YERRAGUNTAPALLI VILLAGE, ANANTAPUR DISTRICT, ANDHRA
PRADESH, PIN 515411

...PETITIONER

AND

1.ASSISTANT COMMISSIONER OF STATE TAX, TADIPATRI CIRCLE,
NEAR MOOLA COMPOUND, TADIPATRI, ANANTHAPURAMU
DISTRICT, ANDHRA PRADESH, PIN 515411.

2.STATE OF ANDHRA PRADESH, REPRESENTED BY THE
SECRETARY TO GOVERNMENT OF A.P. REVENUE (CT)
DEPARTMENT, GOVERNMENT OF A.P. SECRETARIAT BUILDINGS,
VELAGAPUDI, MANGALAGIRI MANDAL, GUNTUR (DISTRICT), A.P,
PIN 522 503.

3.UNION OF INDIA, REPRESENTED BY THE SECRETARY TO
GOVERNMENT OF INDIA, MINISTRY OF FINANCE, REVENUE
DEPARTMENT, NORTH BLOCK, CENTRAL SECRETARIAT, NEW
DELHI - PIN 110 001.

...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 an appropriate writ, order or direction, more in the nature of Writ of Mandamus, setting aside the impugned claimed orders and the claimed proceedings of the Respondent No1 both dated 22-11-2025 and also the claimed show cause Notice and its claimed summary in Form GST DRC-07 both dated 29-09-2025 and to pass s

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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 stay the collection of the disputed tax of Rs.6,09,525, penalty of Rs.60,953, late fee of Rs.1000 and the interest of Rs.3,91,365 (Total Rs.10,62,843) levied by the Respondent No:1, for the various reasons mentioned in detail in this affidavit; and to pass such other order or orders in the interest of Justice, lest the Petitioner will be put to irreparable economic loss. The levy of tax has no legs to stand. The balance of convenience is clearly in favour of the petitioner and against the Respondents.

Counsel for the Petitioner:

1.J.N VENKATA SURESH KUMAR

Counsel for the Respondent(S):

1.GP FOR COMMERCIAL TAX

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 22.11.2025, passed by the 1st respondent, under the Goods and Service Tax Act, 2017 [for short "the GST Act"] for the period April 2021-March 2022. 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 22.11.2025, issued by the 1st respondent, with liberty to the 1st 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: 13473/2026

Date: 16.06.2026

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