



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

[3543]

MONDAY, THE 20th DAY OF JULY 2026

PRESENT

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 19677/2026

Between:

1.M/S MODERN ENGINEERS AND CONTRACTORS, REP. BY ITS
MANAGING PARTNER, KANCHAPU JOGA VENKATA
BASAVESWARA RAO S/O. K. JOGA RAO, AGED ABOUT 37 YEARS,
R/O. D. NO. 2-71-1, MIG-46, SAMATHA NAGAR COLONY, VUDA
PHASE-3, PEDAGANTYADA MANDAL, VISAKHAPATNAM DISTRICT,
PIN NO - 530044.

...PETITIONER

AND

1.THE DEPUTY ASSISTANT COMMISSIONER ST, STEEL PLANT
CIRCLE, VISAKHAPATNAM - II DIVISION, VISAKHAPATNAM
DISTRICT, PIN NO - 530003.

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.

...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 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 29.11.2023, without signature, without a Document Identification Number (DIN) and its subsequent proceedings in Demand Notice under Section 79 of CGST/APGST ACT, 2017, dated 02.05.2026 without signature, issued by the Respondent herein, by levying tax, interest and late fee to a tune of Rs. 1,13,154/-, after observing that the petitioner have more ITC in GSTR-2A than claimed in GSTR-3B and further observing that there is no delay in filing the GSTR-9 is illegal, arbitrary, highhanded, without jurisdiction, against to the principles of natural justice and contrary to the provisions of the APGST/CGST Act, 2017 and against to the Notification No. 19/2021-Central Tax, dated 01.06.2021 and consequently direct the 1st respondent herein to set aside the proceedings in FORM GST DRC -07, dated 29.11.2023 and its subsequent proceedings in Demand Notice under Section 79 of CGST/APGST ACT, 2017, dated 02.05.2026 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 may be pleased to grant stay of all further proceedings in pursuant to the FORM GST DRC -07, dated 29.11.2023 and its subsequent proceedings in Demand Notice under Section 79 of CGST/APGST ACT, 2017, dated 02.05.2026 and pass such

Counsel for the Petitioner:

1. SARANU PHANI TEJA

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

The Court made the following:

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

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ORDER: *(per Hon'ble Sri Justice Ninala Jayasurya)*

Heard learned counsel for the petitioner and Sri M. Venkata Krishna Rao, learned Government Pleader for Commercial Tax, 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 29.11.2023, on the ground that the said order does not contain signature of the assessing officer and the Document Identification Number (DIN).

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. Further, this Court had considered this issue earlier in the case of **M/s. Cluster Enterprises Vs. The Deputy Assistant Commissioner (ST)-2, Kadapa**¹ and in the case of **Sai Manikanta Electrical Contractors Vs. The Deputy Commissioner, Special Circle, Visakhapatnam**² and had held that, the absence of a DIN number would be sufficient to invalidate the said order.

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

7. 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.

8. 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

¹ 2024 (88) G.S.T.L. 179 (A.P.)

² 2024 (88) G.S.T.L. 303 (A.P.)

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.

9. 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.

10. 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.

11. 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.

12. 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.

13. 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 30% of the disputed tax.

14. 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 30% 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 30% directed to be paid.

15. 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.

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

17. Miscellaneous petitions, if any, shall stand closed.

NINALA JAYASURYA, J

T.C.D.SEKHAR, J

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THE HONOURABLE SRI JUSTICE NINALA JAYASURYA
AND
THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION No.19677 of 2026

Dt. 20.07.2026

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