



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

[3529]

WEDNESDAY, THE SIXTH DAY OF MAY
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 436/2026

Between:

1. SRI NANDI ENTERPRISES, REP. BY ITS PROPRIETOR, DWARSALA
VENKATA KONDA REDDY, S/O D VENKATA REDDY, AGED ABOUT
61 YEARS, D.NO.2-2-259, SRI RAMULA PETA, YERRAGUNTALA,
YSR KADAPA DISTRICT, ANDHRA PRADESH- 516 309

...PETITIONER

AND

1. ASSISTANT COMMISSIONER, (ST), PULIVENDULA CIRCLE,
KADAPA DIVISION, PULIVENDULA -516 390

2. DEPUTY ASSISTANT COMMISSIONER ST, PULIVENDULA CIRCLE,
KADAPA DIVISION, PULIVENDULA -516 390

3. THE STATE OF ANDHRA PRADESH, REP. BY ITS PRINCIPAL
SECRETARY, COMMERCIAL TAXES DEPARTMENT, AP
SECRETARIAT, VELAGAPUDI, GUNTUR DISTRICT - 522 503

4. THE UNION OF INDIA, REP. BY ITS SECRETARY, FINANCE,
MINISTRY OF FINANCE, NORTH BLOCK, NEW DELHI - 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 issue a Writ of Mandamus or any other appropriate Writ or direction declaring the Assessment Order dated 23.12.2023 and Form

ASMT-13 dated 25.01.2024 passed by the 1st Respondent under Section 62(1) of the GST Act, 2017 for November 2023 without DIN and signature and subsequent attachment notice of immovable property dated 18.12.2025 issued by the 2nd Respondent, as being illegal, arbitrary, void ab initio, non-application of mind, contrary to the intent of Section 62(2), unsustainable, non-application of mind and in violation of principles of natural justice and consequently set aside the same 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 Pleaded to grant stay of all further proceedings pursuant to the impugned Assessment Order dated 23.12.2023 & form ASMT-13 dated 25.01 .2024 passed by the 1St Respondent under Section 62(1) of the GST Act, 2017 for November 2023 without DIN and signature and subsequent attachment notice of immovable property dated 18.12.2025 issued by the 2nd Respondent, and pass

Counsel for the Petitioner:

1.L CHANDRA OBUL REDDY

Counsel for the Respondent(S):

1.GP FOR COMMERCIAL TAX

The Court made the following Order: (*per Hon'ble Sri Justice R. Raghunandan Rao*)

Heard Sri L. Chandra Obul Reddy, learned counsel appearing for the petitioner and the learned Government Pleader for Commercial Tax appearing for the respondents.

2. The petitioner herein has approached this Court, challenging the orders, passed by the respondent authorities, dated 23.12.2023 & 25.01.2024 on the ground that the said orders does not contain a Document Identification Number (DIN) or RFN number and the same is vitiated by the lack of such numbers.

3. This Court had considered this issue earlier in ***M/s. Cluster Enterprises Vs The Deputy Assistant Commissioner (ST)-2, Kadapa***¹ and in ***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 orders.

4. 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.

5. The learned counsel for the petitioner would submit that the said orders had not been served on the petitioner, in the conventional method and

¹ 2024 (88) G.S.T.L. 179 (A.P.)

² 2024 (88) G.S.T.L. 303 (A.P.)

the respondents are claiming that these orders are served on the petitioner by uploading the same in the portal.

6. 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.

7. 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.

8. 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 orders. 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.

9. 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.

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

11. 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.

12. In these circumstances, keeping in view the fact that the present orders, under challenge, suffer from an inherent defect of absence of a DIN number, 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 orders, shall be adjusted against the aforesaid 20%. Coercive steps taken against the petitioner, including attachment, for recovery of the dues under this order shall also stand set aside.

13. 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.

14. 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:-06.05.2026

BSM

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 436/2026

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

06.05.2026

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