APHC010098502026

IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI **[3529]**
(Special Original Jurisdiction)

TUESDAY,THE TWENTY EIGHTH DAY OF APRIL
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 11178/2026

Between:

1. M/S S PRASADREDDY, WORKS CONTACTOR GST - 37BOLPR6066M1Z0 REP. BY ITS PROPRIETOR, SRI S. PRASADA REDDY D.NO.1/4, MAINROAD, VENKAPURAM VILLAGE BANAGANAPALLI MANDAL, KURNOOL -518124 ANDHRA PRADESH

...PETITIONER

AND

1. THE STATE OF AP, REP BY ITS PRINCIPAL SECRETARY, REVENUE (CT) DEPARTMENT, AP SECRETARIAT, VELAGAPUDI - 522503, AMARAVATHI, GUNTUR DISTRICT, A.P
2. UNION OF INDIA, REP. BY ITS SECRETARY MINISTRY OF FINANCE, 4TH FLOOR, A-WING, SHASTRI BHAVAN,NEW DELHI - 110001.
3. THE CHIEF COMMISSIONER OF STATE TAXES, VIJAYA ELITE, KUNCHANAPALLE SERVICE ROAD, D.NO. 12-468/4, ADJACENT TO NH-16 VIJAYA ELITE, KUNCHANAPALLE SERVICE ROAD, KUNCHANAPALLI-522501, GUNTUR DISTRICT ANDHRA PRADESH.
4. THE DEPUTY ASSISTANT COMMISSIONER ST, NANDYAL-II CIRCLE, D.NO.25/3A 3B, MSR COMPLEX, OPP APSRTC BUS STAND, NANDYAL -518501 KUNROOL (NANDYAL) DISTRICT, ANDHRA PRADESH.

5. THE EXECUTIVE ENGINEER, WATER RESOURCES DEPARTMENT, M.I WORKS DIVISION, NANDYAL, KURNOOL-518501S, ANDHRA PRADESH

...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 particularly in the nature of Writ of MANDAMUS (a) declaring the action of the 4t Respondent in passing the impugned order dated 26.3.2024 for the year 2018-19 levying tax, penalty and interest without putting on notice, in so far as it relates confirming the liability on Rs.1,57,79,413/- than the proposed turnover of Rs.19,33,696/-, as amounts to gross violation of principles of natural justice, and consequently set aside the same and (b) declaring the action on the part of the 4TRespondent in rejecting the DRC-03 payment made by the Petitioner on(3t.7.2023 in a sum of Rs.6,94,160/- against 2022-23 in which year the Petitioner had received the payment, and levying tax at 5 on the very same turnover in the year 2018-19 under Section 74 of the Goods and Service Tax Act, 2017 as illegal, arbitrary, contrary to law, and in gross violation of principles of natural justice in so far as it was confirmed on a different turnover than the proposal, and violating articles 14, 19(1)(g) 21 and 265 and 300-A of Constitution of India and consequently to set aside the same, (c) and further declare that, the impugned order and show cause notice do not stand in the eye of law as they do not contain document identification number and not even signed either physically or electronically, and pass

IA NO: 1 OF 2026

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 leased to stay the collection of disputed demand of tax as well as the corresponding interest and penalty pursuant to the impugned order dated 26.3.2024 for the year 2018-19, pending disposal of the writ petition and pass

Counsel for the Petitioner:

1. SRINIVASA RAO KUDUPUDI

Counsel for the Respondent(S):

1. GP FOR IRRI AND CAD
2. GP FOR COMMERCIAL TAX

The Court made the following Order:

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

Heard Sri Srinivasa Rao Kudupudi, learned counsel appearing for the petitioner, the learned Government Pleader for Commercial Taxes, appearing for the respondents 1, 3, 4 and 5 and learned counsel appearing on behalf of Respondent No.2-Union of India.

2. The petitioner herein has approached this Court, challenging the order of assessment, passed by the 4th respondent, on 26.03.2024, on the ground that, the said order does not contain a Document Identification Number (DIN) and the same is vitiated by the lack of such number.

3. 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.

4. However, the learned Government Pleader for Commercial Taxes, appearing for the respondents, would contend that the order, under challenge, has been passed on 26.03.2024 and 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 copy of the said order had not been served on the petitioner, in the conventional method

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[1] 2024 (88) G.S.T.L. 179 (A.P.)
[2] 2024 (88) G.S.T.L. 303 (A.P.)

and the respondents are claiming that the order is 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 the uploading of the order, in the portal, as a method of service on the registered persons and in that view of the matter, it must be held that service has been affected 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.

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, who 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 is 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%.

13. 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.

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

Dated 28.04.2026
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THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 11178 of 2026

Dated 28.04.2026
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