APHC010121422026

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: 6453/2026

Between:

1. SRINIVASA RAO UGGINI, HAVING THEIR REGD. PREMISES AT 26-8-26, GROUND FLOOR, VISAKHA MUNICIPAL ROAD VELAMPETA, VISAKHAPATNAM, ANDHRA PRADESH - 530 001 REPRESENTED BY ITS PROPRIETOR MR. SRINIVASA RAO UGGINI .

...PETITIONER

AND

1. THE SUPERINTENDENT OF CENTRAL TAX, KURUPAM MARKET COST RANGE VISAKHAPATNAM COST DIVISION 2ND FLOOR, SRIYA COMPLEX, NEAR NARASIMHA NAGAR RYTHU BAZAR, KAILASAPURAM, VISAKHAPATNAM - 530 024
2. THE UNION OF INDIA, REPRESENTED BY ITS SECRETARY MINISTRY OF FINANCE, NORTH BLOCK, CENTRAL SECRETARIAT NEW DELHI-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 topleased to issue an appropriate Writ, Order or Direction, more particularly one in the nature of WRIT OF MANDAMUS declaring the impugned Assessment Order passed by the 1st Respondent in ORDER IN ORIGINAL NO.VSP-GST-SUPDT-14/24-25(MNM) Dt. 17.02.2025 for the tax period 2020-21 without issuance of Intimation for payment of tax in DRC 01A as illegal, arbitrary, violative of GST Act, 2017 and Set Aside the same along with all consequential attachment proceedings to 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 pleased to SUSPEND the operation of impugned Assessment Order passed by the 1st Respondent in ORDER IN ORIGINAL NO. VSP-GST-SUPDT-14/24-25(MNM) Dt. 17.02.2025 for the tax period 2020-21 and permit the Petitioner to operate the Bank accounts pending disposal of the present Writ Petition or to pass

Counsel for the Petitioner:

1. PEDDIBHOTLA VENKATA SAI RAJESH

Counsel for the Respondent(S):

1. VENNA HEMANTH KUMAR(CENTRAL GOVERNMENT COUNSEL)

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

The petitioner has approached this Court challenging the summary of the assessment order *vide* Order-in-Original No.VSP-GST-SUPDT-14/24-25(MNM), dated 17.02.2025, passed by the 1st respondent, in relation to the financial year 2020-2021, on the ground that, the said assessment proceedings had been initiated without prior to issuance of Notice under Rule-142(1)(A) of the Central Goods & Services Tax Rules, 2017. This contention is not disputed.

2. A similar issue had come before a Division Bench of this Court, in the case of ***New Morning Star Travels Vs. Deputy Commissioner***[1]. After considering this issue, had held that, an assessment order passed without prior issuance of Notice under Rule-142(1)(A) of CGST Rules, 2017, is invalid which requires to be set aside.

3. Following the above said Judgment, this Writ Petition is allowed, setting aside the summary of the assessment order *vide* Order-in-Original No.VSP-GST-SUPDT-14/24-25(MNM), dated 17.02.2025, passed by the 1st respondent and remand the matter back to the 1st respondent for completing the assessment proceedings, in accordance with law, subject to payment of 20% of the disputed tax within six (06) weeks. Any tax paid after the disposal of the impugned order shall be set of against the aforesaid requirement of 20%.

[1] (ST) (2023) 12 Centax 198 (A.P)

There shall be no order as to costs.

As a sequel, interlocutory applications pending, if any, shall stand closed.

R. RAGHUNANDAN RAO, J

T.C.D. SEKHAR, J

Date:28.04.2026
DSB

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THE HON'BLE SRI JUSTICE R. RAGHUNANDAN RAO

AND

THE HON'BLE SRI JUSTICE T.C.D. SEKHAR

WRIT PETITION No:6453 of 2026

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

Dated:28.04.2026

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