

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

WEDNESDAY, THE NINETEENTH DAY OF MARCH
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HON'BLE SRI JUSTICE R RAGHUNANDAN RAO ✓

AND

THE HON'BLE DR JUSTICE K MANMADHA RAO ✓

WRIT PETITION NO: 7084 OF 2025 ✓

Between:

M/s. Sri Venkateswara Industries, Having its Regd. Office at 1/232, Ward No.
1, Kadapa Road, Filer Annamayya District Rep. by its Proprietor Mr A Muni
Rathnam

...PETITIONER

AND

1. The State of Andhra Pradesh, Rep by its Principal Secretary Revenue (CT)
Dept., Velagapudi, Amaravati ✓
2. The Assistant Commissioner (ST), Madanapally Circle, Kadapa Andhra
Pradesh

...RESPONDENTS

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 particularly
one in the nature of WRIT OF MANDAMUS declaring the impugned Order of
Assessment passed by the 2nd Respondent vide FORM GST DRC - 07 Dt,
25.09.2023 for FY 2019-20 to FY 2021-22 U/s. 74 of APGST Act which does
not contain any Signature as being illegal, arbitrary, violative of the provisions ✓



of GST Act, contrary to the law settled by this Hon'ble Court and set aside the same and also quash all the consequential attachment proceedings.

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ Petition, the High Court may be pleased to STAY the impugned Order of Assessment passed by the 2nd Respondent vide FORM GST DRC - 07 Dt. 2.5.09.2023 for FY,2019-20To FY 2021-22 U/s. 74 of APGST Act pending disposal of Writ petition.

Counsel for the Petitioner: SRI PEDDIBHOTLA VENKATA SAI RAJESH

Counsel for the Respondents: GP FOR COMMERCIAL TAX

The Court made the following: ORDER

APHC010126682025



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

[3525]

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THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE DR JUSTICE K MANMADHA RAO

WRIT PETITION NO: 7084/2025

Between:

M/s. Sri Venkateswara Industries

...PETITIONER

AND

The State Of Andhra Pradesh and Others

...RESPONDENT(S)

Counsel for the Petitioner:

1. PEDDIBHOTLA VENKATA SAI RAJESH

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 Peddibhotla Venkata Sai Rajesh, learned counsel appearing for the petitioner and learned Government Pleader for Commercial Tax, appearing for the respondents.

2. The petitioner was served by an assessment order, dated 25.09.2023 passed by the 2nd respondent, under the Goods and Service Tax

Act, 2017 [for short "the GST Act"] for the period 2019-2020 to 2021-2022 this order has been challenged by the petitioner.

3. This assessment order, in Form GST DRC-07, is challenged by the petitioner, on various grounds, including the ground that the said proceeding does not contain the signature of the assessing officer.

4. Learned Government Pleader for Commercial Tax, on instructions, submits that there is no signature of the assessing officer, on the impugned assessment order.

5. 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.

6. 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.

7. 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.

8. Accordingly, this Writ Petition is disposed of setting aside the impugned assessment order, dated 25.09.2023 issued by the 2nd respondent, with liberty to the 2nd 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 orders, 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.

//TRUE COPY//

Sd/- J SAROJA
ASSISTANT REGISTRAR
SECTION OFFICER

To,

1. The Principal Secretary, State of Andhra Pradesh, Revenue (CT) Dept., Velagapudi, Amaravati
2. The Assistant Commissioner (ST), Madanapally Circle, Kadapa Andhra Pradesh
3. One CC to SRI. PEDDIBHOTLA VENKATA SAI RAJESH, Advocate [OPUC]
4. Two CCs to GP FOR COMMERCIAL TAX, High Court of Andhra Pradesh. [OUT]
5. Three C.D.Copies

HIGH COURT

DATED:19/03/2025

ORDER

WP.No.7084 of 2025



DISPOSING OF THE WP WITHOUT COSTS