

APHC010142562025



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

[0]

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

PRESENT

WRIT PETITION NO: 7243/2025

Between:

Sri Lakshman Security Services

...PETITIONER

AND

The Deputy Assistant Commissioner Of State Taxes and **...RESPONDENT(S)**
Others

Counsel for the Petitioner:

1.ANIL KUMAR BEZAWADA

Counsel for the Respondent(S):

1.GP FOR COMMERCIAL TAX

2.

The Court made the following order:

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

Heard Sri Anil Bezawada, learned counsel appearing for the petitioner and learned Government Pleader for Commercial Tax appearing for respondents 1 and 2 and Sri Bachina Hanumantha Rao, learned counsel appearing for the 3rd respondent.

2. The petitioner was assessed to tax, under the Goods and Services Tax Act, 2017, for the assessment period 2017-2018 to 2021-2022, by way of assessment order, dated 30.12.2023, passed by the 1st respondent.

3. Aggrieved by the said order, the petitioner has approached this Court by way of the present writ petition raising two grounds. Firstly, the order of assessment was not signed by the Assessing officer and secondly, the order of assessment was passed without being preceded by a notice under Rule 142 (1A) of the GST Rules.

4. This Court in W.P.No.35710 of 2022, dated 12.02.2025, had held that lack of signature on the order would render the order invalid. Apart from this, this Court had held that any assessment for a period prior to October, 2020 can be done only after a notice under Rule 142(1A) of the GST Rules had been issued and non-issuance of such a notice would render the assessment invalid.

5. For both these reasons, the writ petition is allowed setting aside the order of assessment, dated 30.12.2023, issued by the 1st respondent with DIN No.3730122331166, and remanding the matter back to the 1st respondent for passing of fresh orders, after giving notice under Rule 142(1A) and opportunity of hearing to the petitioner, in accordance with the provisions of the CGST Act read with the Rules. Needless to say, the period from the date of the impugned order till the date of receipt of this order by the 1st respondent shall be excluded for the purpose of limitation. In view of the assessment

order being set aside, any coercive steps, including attachment of bank account of the petitioner, shall stand stayed. There shall be no order as to costs.

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

R. RAGHUNANDAN RAO, J

Dr. K MANMADHA RAO, J

Js.

**THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO
AND
THE HONOURABLE DR JUSTICE K MANMADHA RAO**

WRIT PETITION No.7243 of 2025

(per Hon'ble Sri Justice R Raghunandan Rao)

19th March, 2025

Js.