APHC010166512026

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

[3529]

TUESDAY,THE TWENTY FIRST 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 NOs: 8637, 8658, 8661, 8692, 9167, 9168 & 9799 of 2026

Between:

1. M/S. SUMITHRA TRADERS, D NO. 18-512 AND 513,2ND FLOOR, HIGH ROAD, NEAR OLD BUS STAND, CHITTOOR, 37, - 517001,ANDHRA PRADESH. REP. BY ITS PROPRIETOR,SRI. K. SUBRAMANYAM, S/O. K. MUNASWAMYAGED ABOUT 53 YEARS.

...PETITIONER

AND

1. THE DEPUTY ASSISTANT COMMISSIONER1, O/O THE ASSISTANT COMMISSIONER CHITTOOR-I CIRCLE, CHITTOOR.517001

2. THE ASSISTANT COMMISSIONER ST, CHITTOOR CIRCLE-1, CHITTOOR DIVISION ANDHRA PRADESH.517001

3. THE STATE OF ANDHRA PRADESH, REP BY ITS PRINCIPAL SECRETARY, REVENUE (CT) DEPARTMENT, VELAGAPUDI, AMARAVATHI, GUNTUR

DISTRICT, ANDHRA PRADESH.522237

4. THE BANK MANAGER, STATE BANK OF INDIA, OFFICERS LANE, KONGAREDDYPALLI, CHITTOOR, ANDHRA PRADESH.517001

...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 tomay be pleased to issue an appropriate writ, order or direction particularly in the nature of Writ of MANDAMUS declaring 2nd Respondent in passing the impugned order dated 27-11-2024 passed for the period September 2018 to November 2019 without establishing mens rea u/s 74 and not sending any alert messages or mails to the Petitioner on his mobile or on his mail address and passing a composite order for the assessment years 2018-2019 and 2019-2020 as illegal, arbitrary, unjust, improper, unethical without jurisdictional in authority, contrary to the principle of natural justice and violative of articles 14, 19(1)(g), 21, 265 and 300-A of the Constitution of India and consequently to set aside the same (or) to read down section 169 which says that the uploading of the show cause notice and adjudicating order in web portal as incorrect and improper and should be-served through manually or through registered post and consequently to set aside the impugned order dated 27-11-2024 the same and pass such

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 may be pleased to grant STAY the impugned the impugned attachment notice dated 04-02-2026 and order dated 27-11-2024 pending disposal of the writ petition and pass such

Counsel for the Petitioner:

1. M V J K KUMAR

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)*

As all these writ petitions raise the same issues, they are being disposed of by way of this common order.

2. Heard Sri M.V.J.K Kumar, learned counsel for the petitioners and Sri S.A.V.Sai Kumar, learned Assistant Government Pleader for Central Taxes.

3. The petitioners in all these cases are registered persons under the GST Act and have been subjected to various orders of assessment. All the petitioners have approached this Court contending that they have not received any show cause notices or subsequent assessment orders, and that the said orders are liable to be set aside, inasmuch as they have been passed in violation of the principles of natural justice.

4. The details of the writ petitions and the orders of assessment which are under challenge are extracted hereunder:

S.No.	Writ Petition No.	Date of Assessment Order
1.	W.P.No.8637 of 2026	27.11.2024
2.	W.P.No.8658 of 2026	23.10.2024

3.	W.P.No.8661 of 2026	11.12.2024
4.	W.P.No.8692 of 2026	04.02.2025
5.	W.P.No.9167 of 2026	11.12.2024
6.	W.P.No.9168 of 2026	26.04.2024
7.	W.P.No.9799 of 2026	29.04.2024

5. The learned Assistant Government Pleader for Central Taxes contended that notices had been served on the petitioners and that orders of assessment were passed thereafter. It is further contended that the orders of assessment were also served on the petitioners. He further submitted that such notices and order were served by uploading them on the GST portal. It was contended that Section 169 (1) (d) of the GST Act, 2017 recognizes uploading of orders on the common portal as a valid mode of service on registered persons and, therefore, service is deemed to have been effected on the petitioners.

6. This Court in W.P.No.9586 of 2026 held that such service would be sufficient for purposes of the GST Act.

7. However, this Court, keeping in view of the large number of complaints regarding non-service of notices and orders, as well

as instances where notices and orders were uploaded on the portal without knowledge of the registered persons, as they were not well versed with managing online transactions or failure on the part of their authorized representatives to inform them, this Court has by order dated 21.04.2026 in WP No.9586 of 2026, held that it would be appropriate to grant one further opportunity to such registered persons, subject to payment of 20% of the disputed tax.

8. In that view of the matter, these writ petitioners are allowed, setting aside the impugned orders of assessment, and the matters are remanded back to the respective Assessing Authorities for passing fresh orders of assessment after affording due opportunity of hearing to the petitioners.

9. This order shall, however, be subject to the condition that the petitioners deposit 20% of the disputed tax within a period of six (06) weeks from today.

10. Needless to say, the period from the date of filling of these Writ Petitions 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.

There shall be no order as to costs.

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

R RAGHUNANDAN RAO, J

T.C.D. SEKHAR, J

Dt.21.04.2026
DSB

137

HON’BLE SRI JUSTICE R RAGHUNANDAN RAO

AND

HON’BLE SRI JUSTICE T.C.D. SEKHAR

WP.Nos. 8637, 8658, 8661, 8692, 9167, 9168 & 9799 of 2026

Dated 21.04.2026

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