APHC010166602026

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

WEDNESDAY, THE TWENTY SECOND 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: 10084/2026

Between:

1. M/S GALLI RAVI BABU TRANSPORTS, D.NO.4-1871/2, DURGANAGAR COLONY, GREAMSPET, CHITTOOR 517 001, ANDHRA PRADESH. REP. BY ITS PROPRIETOR, SRI. GAIN RAVI BABU, LATE S/O. GALLI MUNIRATNAM NAIDU, AGED ABOUT 49 YEARS.

...PETITIONER

AND

1. THE ASSISTANT COMMISSIONER ST, CHITTOOR CIRCLE-1, CHITTOOR, ANDHRA PRADESH. 517 001
2. THE STATE OF ANDHRA PRADESH, REP BY ITS PRINCIPAL SECRETARY, REVENUE (CT) DEPARTMENT, VELAGAPUDI, AMARAVATHI, GUNTUR DISTRICT, ANDHRA PRADESH.522237
3. THE DEPUTY ASSISTANT COMMISSIONER STII, CHITTOOR, I CIRCLE, CHITTOOR, ANDHRA PRADESH 517 001
4. THE BANK MANAGER, STATE BANK OF INDIA, C.B ROAD, GREAMSPET, CHITTOOR, ANDHRA PRADESH. 517 001

...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 particularly in the nature of Writ of MANDAMUS declaring 1st Respondent in passing the impugned order dated 29-01-2025 in DIN3730012595802 passed by the 1 Respondent for the period 01 July 2017 to 30 September 2018 without establishing mens rea has passed order u/s 74 and not issuing any show cause notice, passed orders not sending any alert messages or mails to the Petitioner on his mobile or on his mail St address and barred by limitation 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 29-01-2025 the same and pass

<u>IA NO: 1 OF 2026</u>

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 STAY the impugned the impugned attachment notice dated 14-11-2025 and order dated 29-01-2025 pending disposal of the writ petition and pass

Counsel for the Petitioner:

1. M V J K KUMAR

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 M. V. J. K. Kumar, the learned counsel appearing for the petitioner and Sri S. A. V. Sai Kumar, the learned Government Pleader for Commercial Taxes, appearing for the respondents.

2. The petitioner has approached this Court, impugning the order, dated 29.01.2025, passed under the G.S.T. Act, for the tax period, July, 2017 to September, 2018, on the ground that, the said order has been passed without any prior notice being given to the petitioner.

3. The learned Government Pleader for Commercial Taxes appearing for the respondents, would contend that, the notice had been sent to the petitioner, by uploading the same on the portal, and as such, there was adequate service of notice on the petitioner, under Section 169(1)(d) of the G. S. T. Act, 2017. Though such service would have to be accepted as proper service, the fact remains that a large number of registered persons, have approached this Court with the contention that the service of notice, by uploading on the portal was not noticed by them, and that, there are some difficulties, on account of the system being moved online.

4. This Court, had taken a view that the interest of justice would be balanced by granting another opportunity to the petitioner to set out his objections to the proposed assessment, subject to payment of 20% of the disputed tax, raised under the impugned order.

5. Accordingly, this Writ Petition is allowed, setting aside the order, dated 29.01.2025 and remanding the matter back to the Assessing Officer for fresh assessment, after notice to the petitioner.

6. This order shall be subject to the condition of the petitioner depositing 20% of the disputed tax within a period of six (06) weeks from today.

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:22.04.2026
KPV

238

THE HON'BLE SRI JUSTICE R. RAGHUNANDAN RAO

AND

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

WRIT PETITION No:10084 of 2026

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

22.04.2026

KPV