APHC010181682026

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: 10889/2026

Between:

1. M/S SRI KRISHNA AGENCIES,, REPRESENTED BY THE PROPRIETOR - SRI POTHARAJU VENKATARAMANA, NEAR OLD GOTTAM MILL, 2/660, RAMAKRISHNA THEATRE ROAD, AVANIGADDA, KRISHNA DISTRICT, ANDHRA PRADESH. PIN - 521121.

...PETITIONER

AND

1. DEPUTY ASSISTANT COMMISSIONER OF STATE TAX, O/O THE ASSISTANT COMMISSIONER OF STATE TAX, MACHILIPATNAM CIRCLE, D.NO. 17-296-8,SEDIMBAI AGRAHAM, SHAIK IMAM BUILDINGS,OI)P. POLICE PARADE GROUND, MACHILIPATNAM, KRISHNA DISTRICT, ANDHRA PRADESH-521002.
2. ADDITIONAL COMMISSIONER OF CENTRAL TAXGSTAPPEALS, 40-5-19/9B, BACK OF NVKR TOWERS, MOGALRAJAPURAM, VIJAYAWADA-ANDHRA PRADESH PIN- 520010
3. STATE OF ANDHRA PRADESH, REPRESENTED BY THE SECRETARY TO GOVERNMENT OF A.P. REVENUE (CT) DEPARTMENT, GOVERNMENT OF A.P. SECRETARIAT BUILDINGS VELAGAPUDI, MANGALAGIRI MANDAL, GUNTUR (DISTRICT), AP, PIN -522 503

...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 to issue an appropriate writ, order or direction, more in the nature of Writ of Mandamus, setting aside the appeal endorsement dated 22-07- 2025 issued by the Respondent No.2 and the claimed adjudication orders dated 30-04-2024 and its claimed summary in Form GST DRC-07 dated 30-04-2024 and the claimed composite show-cause Notice and its summary in Form GST DRC-01 dated 14-11-2023 issued under the Section 73(1) of the CGST Acts, 2017, the APGST Acts, 2017 and the IGST Act, 2017 for the year 2018-19, etc., by the Respondent No.1 and to pass

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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 to stay the collection of the disputed tax of Rs.2,13,024, the interest of Rs. 1,89,828, the penalty of Rs.21,302 and the late fees of Rs.2,39,200 in the interest of Justice, lest the Petitioner will be put to irreparable economic loss. The disputed levies of tax and penalty, etc., have no legs to stand. The balance of convenience is clearly in favour of the petitioners and against the Respondents, as per the settled law

Counsel for the Petitioner:

1. J.N VENKATA SURESH 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 J N Venkta Suresh Kumar, the learned counsel appearing for the petitioner, the learned Government Pleader for Commercial Taxes, appearing for the respondents 1 and 3 and Smt.Santhi Chandra, the learned Standing Counsel appearing for the 2nd respondent.

2. The petitioner herein has approached this Court, challenging the order of assessment, passed by the 1st respondent, on 30.04.2024, on the ground that, the said order does not contain a Document Identification Number (DIN) and the same is vitiated by the lack of such number.

3. This Court had considered this issue earlier in the case of ***M/s. Cluster Enterprises Vs. The Deputy Assistant Commissioner (ST)-2, Kadapa***[1] and in the case of ***Sai Manikanta Electrical Contractors Vs. The Deputy Commissioner, Special Circle, Visakhapatnam***[2] and had held that, the absence of a DIN number would be sufficient to invalidate the said order.

4. However, the learned Government Pleader for Commercial Taxes, appearing for the respondents, would contend that the order, under challenge, has been passed on 30.04.2024 and the petitioner has approached this Court with inordinate delay and such delay has not been properly explained.

5. The learned counsel for the petitioner would submit that the copy of the said order had not been served on the petitioner, in the conventional method

[1] 2024 (88) G.S.T.L. 179 (A.P.)
[2] 2024 (88) G.S.T.L. 303 (A.P.)

and the respondents are claiming that the order is served on the petitioner by uploading the same in the portal.

6. The learned Government Pleader, on the other hand, would contend that Section 169 (1) (d) of the GST Act, 2017 prescribes the uploading of the order, in the portal, as a method of service on the registered persons and in that view of the matter, it must be held that service has been affected on the petitioner.

7. The Hon'ble High Court of Allahabad in **M/s. Bambino Agro Industries Ltd. vs. State of Uttar Pradesh and Another,** in Writ Tax No.2707 of 2025, had held that uploading the order in the portal, mentioned by the GST Authorities, would not be sufficient service of the order on the registered person.

8. However, the fact remains that a very large number of registered persons have approached this Court with the contention that they were unable to access the portal either on account of their ignorance or on account of the fact that the persons, authorized by them, who act on their behalf, are not informing them of such orders. In the normal course, this Court would not accept such a contention as neither ignorance of law nor the inability to access the portal, could have been accepted is a sufficient cause for condoning the delay in approaching this Court.

9. This Court is also not unaware of the practical difficulties that have arisen on account of the introduction of the GST regime and the introduction

of the online mechanism, under this regime, for the administration of tax collection, etc.

10. Keeping in view the hardships that are being faced by various registered persons, especially in cases where the orders suffer from patent irregularities, the impugned orders of assessment would have to be set aside.

11. In the circumstances, with a view to balance both the difficulties being faced by the registered persons and the need for the State to maintain its administration of tax collection, it would be appropriate that writ petitions, filed by such registered persons, with delay, can be considered, subject to the registered persons paying 20% of the disputed tax. We are also fortified, in this course of action, in view of the Judgment of the Hon'ble High Court of Madras in W.P.No.1474 of 2026.

12. In these circumstances, keeping in view the fact that the present orders, under challenge, suffer from an inherent defect of absence of a DIN number, the same is set aside and the assessment is remanded back to the Assessing Officer to pass appropriate orders, after giving due opportunity of hearing, available to the petitioner, under the provisions of the GST Act. This order is subject to the condition of the petitioner depositing 20% of the disputed tax, within a period of six (06) weeks. Such deposit shall abide by the decision in the order of assessment. Any payment made or any amount recovered from the petitioner, after the passing of the impugned orders, shall be adjusted against the aforesaid 20%.

13. Needless to say, the period from the date of filling of this Writ Petition 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.

14. Accordingly, this Writ Petition is disposed of. There shall be no order as to costs.

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

R. RAGHUNANDAN RAO, J

T.C.D. SEKHAR, J

Dated 28.04.2026
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THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 10889/2026

Dated 28.04.2026
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