APHC010188632026

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

<u>WRIT PETITION NO: 10524/2026</u>

Between:

1. M/S. SRI SRI SRI PARAMESWARA LOGISTICS AND FINANCIAL SERVICES,, (GSTIN 37ACXF57559P1ZL) REP.BY ITS MANAGING PARTNER, MR. CH. RAJASEKHAR ITS REGISTERED OFFICE AT 29/154D3, D4, SY NO. 2192, NUNEPALLE ROAD, NANDYAL-518501, SALIM NAGAR, KURNOOL DISTRICT, ANDHRA PRADESH

...PETITIONER

AND

1. THE DEPUTY ASSISTANT COMMISSIONER ST, NANDYAL-LL CIRCLE, OFFICE OF THE ASSISTANT COMMISSIONER (ST), NANDYAL, D.NO. 25/3A AND 25/3B, MSR COMPLEX NEAR RTC BUS STAND, NANDYAL-518501, ANDHRA PRADESH.

2. THE STATE OF ANDHRA PRADESH, REPRESENTED BY ITS PRINCIPAL SECRETARY, REVENUE (CT-II) DEPARTMENT, SECRETARIAT, VELAGAPUDI-522503, AMARAVATI, ANDHRA PRADESH.

3. THE UNION OF INDIA, REP. BY ITS SECRETARY (FINANCE) MINISTRY OF FINANCE, NORTH BLOCK, NEW DELHI 110001

...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 a Writ of Mandamus or any other appropriate writ or order or direction declaring the action of the 1st Respondent in passing the impugned order dated 22.3.2025 (uploaded on the portal) for the period 2021-22 under the Goods and Service Tax Act, 2017, without serving show cause notice, and also personal hearing as mandatory under the provisions of the said Act, as illegal, arbitrary, contrary to law and in gross violation of principles of natural justice and also without jurisdiction in so far it relates to levy was already subjected to tax in the hands of the service recipient, and consequently set aside the impugned order dated 22.3.2025, as it clearly violates of Article 14, 19(1)(g) and 300-A of the Constitution of India, 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 of recovery of the disputed demand of Rs.8,38,558/- pursuant to the impugned assessment order dated 22.3.2025 passed by the 1®^ Respondent under the Goods and Service Tax Act, 2017 for the period 2021-22, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship

IA NO: 2 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 suspend the attachment notice in Form DRC-16 dated 4.3.2026 for recovery of the alleged arrears of Rs.9,39,263/- for the assessment year 2021-22 under the Central Goods and Service Tax Act, 2017, pending disposal of the Writ Petition, as otherwise the Petitioner will be put to irreparable loss and hardship

Counsel for the Petitioner:

1. SRINIVASA RAO KUDUPUDI

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

The Court made the following:

The Court made the following Order:
(per Hon'ble Sri Justice R. Raghunandan Rao)

Heard Sri Srinivasa Rao Kudupudi, the learned counsel appearing for the petitioner and the learned Government Pleader for Commercial Taxes, appearing for the respondents.

2. The petitioner has approached this Court, impugning the order, dated 22.03.2025, passed under the G.S.T. Act, for the financial year, 2021-22, 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 22.03.2025 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
CMK

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THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

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