APHC010190322026

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: 11012/2026

Between:

1. VAITLAS INFRA, NM/S. VAITLAS INFRA, REP. BY ITS MANAGING PARTNER, MR. VAMSI VYTIA, 9-61/2, BLOCK-C, FLAT NO.514, VASANTH VIHAR, KOMMADI, VISAKHAPATNAM-530 048, ANDHRA PRADESH.9

...PETITIONER

AND

1. ASSISTANT COMMISSIONER OF STATE TAX, BHEEMILI CIRCLE, VISAKHAPATNAM-I DIVISION VISAKHAPATNAM-531 163.
2. ADDITIONAL COMMISSIONER OF APPEALS, OFFICE OF ADDITIONAL COMMISSIONER OF APPEALS 40-5-19/9B, BACK OF NVKR TOWERS, MOGALRAJPURAM, VIJAYAWADA-520 010.
3. STATE OF ANDHRA PRADESH, REP. BY ITS CHIEF SECRETARY AND SPECIAL CHIEF SECRETARY TO GOVERNMENT (FAC), STATE TAX DEPARTMENT, VELAGAPUDI, AMARAVATHI, GUNTUR DISTRICT-522 237.
4. UNION OF INDIA, REP. BY ITS SECRETARY, GOVERNMENT OF INDIA, MINISTRY OF FINANCE, 3RD FLOOR, JEEVAN DEEP BUILDING, SANSAD MARG, NEW DELHI-110 001.

...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 to issue a Writ of Mandamus or any other appropriate writ or order or direction (a) declaring that Notification No.22 of 2024 (Central Tax), dated 8.10.2024 issued by the 4TH Respondent as being illegal and contrary to Law and (b) declaring Notification No.56/2023- Central Tax dated 28.12.2023 issued by the 4TH Respondent under Section 168-A of the Central Goods and Services Tax Act, 2017 extending the limitation for concluding the adjudication of show cause notice issued under Section 73 for the tax period 2018-19 as ultra-vires Section 168-A of the Central Goods and Services Tax Act, 2017 as ultra-vires Section 168-A of the Andhra Pradesh Goods and Services Tax Act, 2017 and also manifestly arbitrary and violative Article 14 of the Constitution, consequently set aside the same and and (c) declare that the Petitioner is entitled to its claim of input tax credit of Rs.10,12,681.75 which was claimed within the timeline of sub-section (5) of Section 16 and consequently set-aside the assessment order dated 26.4.2024 passed by the 1ST Respondent for the financial year 2018-19 under Section 73 of the GST Act as being in contravention of Rule 142(1 A), in violation of principles of natural justice and illegal for not containing DIN and (d) alternatively, be pleased to set-aside the order dated 23.9.2025 passed by Respondent and restore the appeal to its file, with a direction to consider and adjudicate the same on merits and pass

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 to grant interim stay of all further proceedings in pursuance of the impugned order dated 24.4.2024 passed by the 1STB Respondent and confirmed by the 2 Respondent, dated 23.9.2025 for the assessment year 2018-19, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship

Counsel for the Petitioner:

1. KARTHIK RAMANA PUTTAMREDDY

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 P.Karthik Ramana, the learned counsel appearing for the petitioner, the learned Government Pleader for Commercial Taxes, appearing for the respondents 1 to 3.

2. The petitioner herein has approached this Court, challenging the order of assessment, passed by the 1st respondent, on 26.04.2024, 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 26.04.2024 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

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[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

<u>WRIT PETITION NO: 11012/2026</u>

Dated 28.04.2026
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