APHC010192652026

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: 10712/2026</u>

Between:

1. G N TRADERS, REP. BY ITS PROPRIETOR, MUKTHUMSA SARDAR SHAIK, S/O. SUBHANI SHAIK, AGED ABOUT 32 YEARS, R/O. D.NO.21-1-63, BURAMPET, NARASARAOPET, PALNADU DISTRICT, ANDHRA PRADESH.

...PETITIONER

AND

1. THE STATE OF AP, THROUGH THE PRINCIPAL SECRETARY, DEPARTMENT OF COMMERCIAL TAX, SECRETARIAT, VELAGAPUDI, AMARAVATI GUNTUR DISTRICT-522238.

2. THE APPELLATE AUTHORITY AND ADDITIONAL COMMISSIONER ST, VIJAYAWADA, NTR DISTRICT-521151.

3. THE ASSISTANT COMMISSIONER ST, NARASARAOPET CIRCLE, GUNTUR-LL DIVISION, GUNTUR-522601.

4. STATE BANK OF INDIA, REP. BY ITS BRANCH MANAGER, BAZAR BRANCH, D.NO.2-2-12 OPP. BSNL MANIKULA BAAVI BAZAR, NARASARAOPET, PALNADU DISTRICT-522601

5. COASTAL LOCAL AREA BANK LTD, REP. BY ITS BRANCH MANAGER, D.NO.2-4-31/32, ENUGULA BAZAR, SATTENAPALLI ROAD, NARASARAOPET PALNADU DISTRICT -522601.

6. INDIAN BANK, POST BOX NO.6/1/211, MAIN ROAD, NARASARAOPET, PALNADU DISTRICT -522601 REP. BY ITS BRANCH MANAGER.

...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 more particularly in the nature of Writ of MANDAMUS declaring the assessment order under COST dt19-01-2024 in case no.AD370623002483B/2023-2024 passed by the 3RD Respondent is contrary to the provisions of COST Act, 2017 as well as the circulars issued there under apart from contrary to the law laid down by Apex court as well as this Hon'ble Court and consequently set aside the same by directing the 3RD Respondent to follow the due procedure under the COST Act,2017/APGST Act-2017, 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 pleased to direct the 3RD Respondent to issue orders to de-freeze the bank accounts of the petitioner with the Respondents No.4 to 6, pending disposal of the above writ petition and pass

Counsel for the Petitioner:

1. SAI GANGADHAR CHAMARTY

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 Sai Gangadhar Chamarty, 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 19.01.2024, passed under the G.S.T. Act, for the financial year, 2020 to 2023, 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 20.03.2024 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