APHC010206532026

**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: 10586/2026**

**Between:**

1. M/S SRI VENKATESWARA TRANSPORT,, DHONE REP. BY ITS PROP. ANUMULA THIMMA REDDY, S/O A BALA VENKATA REDDY, AGED ABOUT 51 YEARS, R/O D. NO. 25-15-1, KOTHAPETA, DHONE TOWN AND MANDAL, NANDYAL DISTRICT, AP - 518 222

**...PETITIONER**

**AND**

1. DEPUTY ASSISTANT COMMISSIONER STI, OFFICE OF ASSISTANT COMMISSIONER (ST), NANDYAL CIRCLE NANDYAL TOWN, NANDYAL DISTRICT - 518 501
2. DEPUTY ASSISTANT COMMISSIONER STII, OFFICE OF ASSISTANT COMMISSIONER (ST), NANDYAL CIRCLE, NANDYAL TOWN, NANDYAL DISTRICT - 518 501
3. THE STATE OF ANDHRA PRADESH, REP. BY ITS PRINCIPAL SECRETARY, REVENUE (CT) DEPT. STATE SECRETARIAT, VELAGAPUDI, AMARAVATHI- 522 241
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 tomay be pleased to issue a Writ of Mandamus or any other appropriate writ or order or Direction declaring that the i. Assessment Order and Summary of Order in Form DRC -07 dated 20.03.2024 issued by the Respondent No.1 for the year 2018-19 under Section 73 of the GST Act, 2017 and subsequent notice of attachment of immovable property dated 05.12.2025 issued by the Respondent No. 2 as is being illegal, arbitrary, contrary to provisions of GST Act, 2017, in violation of principles of natural justice, amounts to double taxation and in violation of Article 19(1 )(g), 265 and 300Aof the Constitution of India, to declare 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 and G.O.Ms.No.02, dated 3.1.2024 issued by the 3rd Respondent under Section 168-A of the Andhra Pradesh 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 and 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 and consequently, set-aside the Assessment Order and Summary of Order in Form DRC -07 dated 20.03.2024 for the year 2018-19 under Section 73 of the GST Act, 2017 and subsequent notice of attachment of immovable property dated 05.12.2025 as being unsustainable, barred by limitation, without jurisdiction and pass any other order or orders that the Honble Court deems fit in the circumstances of the case

**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 all further proceedings pursuant to the impugned Assessment Order and Summary of Order in Form DRC -07 dated 20.03.2024 issued by the Respondent No.1 for the year 2018-19 under Section 73 of the GST Act, 2017 and subsequent notice of attachment of immovable property dated 05.12.2025 issued by the Respondent No. 2, pending disposal of the Writ Petition, as otherwise the Petitioner will be put to severe loss and hardship

**Counsel for the Petitioner:**

1. L CHANDRA OBUL REDDY

**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 L.Chandra Obul Reddy, 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 20.03.2024, passed under the G.S.T. Act, for the financial year, 2018 to 2019, 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*