APHC010206792026

IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI **[3529]**
(Special Original Jurisdiction)

WEDNESDAY, THE TWENTY NINETH 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: 11664/2026

Between:

1. M/S. GSN GRANITES, GSTIN-37ANIPG8018K2P REP. BY ITS PROPRIETOR, MR. GSN SAI KRISHNA S.NO.82/2B, 82/3, VIJAYA DURGA GRANITES KURNOOL ROAD, BUDAWADA-523226 PRAKASAM DISTRICT, ANDHRA PRADESH

...PETITIONER

AND

1. THE ASSISTANT COMMISSIONER ST, ONGOLE II CIRCLE, D.NO.37-1-401, 2ND FLOOR, VIJAYA COMPLEX DHARAVANI THOTA, ONGOLE-523002, ANDHRA PRADESH
2. THE STATE OF ANDHRA PRADESH, REP. BY ITS PRINCIPAL SECRETARY TO GOVERNMENT,REVENUE (CT-II) DEPARTMENT, SECRETARIAT, VELAGAPUDI, AMARAVATHI, GUNTUR DISTRICT.
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 topleased to issue a Writ of Mandamus or any other appropriate writ or order or direction (a) Declaring the action of the 1St Respondent in issuing the show cause notice on 2.4.2025 and passing the assessment order on 24.5.2025, for the period 2023-24, without affording sufficient and effective opportunity o contest the matter effectively as illegal, arbitrary, contrary to law, and in gross violation of principles of natural justice and violates Article 14, 19(1)(g) and Article 300-A of the Constitution of India and consequently set aside the same, as being not followed the due procedure under Sections 74(2) and 74(10) of the CGST Act, 2017 (b) Declaring the action of the 1st Respondent in uploading the summary of assessment order in DRC-07, dated 24.5.2025 for the period 2023-24 under the Goods and Service Tax Act, 2017 without generating the Document Identification Number (DIN) and without signing the summary either physically or manually, as illegal, arbitrary, contrary to law and in gross violation of principles of natural justice and summary of assessment order dated 24.5.2025 for the period 2023-24, as without jurisdiction, and consequently direct the Respondents to redo the assessment following the principles of natural justice and pass

<u>IA NO: 1 OF 2026</u>

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 leased to grant stay of recovery of the disputed demand of Rs.3,38,62,391/- (Rs. 1,54,56,285/-Tax, Rs. 1,54,56,285/- Penalty and Rs.29,489,821/- interest) pursuant to the impugned assessment order dated 24.5.2025 passed by the 1St Respondent for the tax period 2023-24, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe 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 Order:

(per Hon'ble Sri Justice R. Raghunandan Rao)

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

2. The petitioner herein has approached this Court, challenging the order of assessment, passed by the 1st respondent, on 24.05.2025, on the ground that the said order does not contain a Document Identification Number (DIN) or RFN number and the same is vitiated by the lack of such numbers.

3. This Court had considered this issue earlier in ***M/s. Cluster Enterprises Vs The Deputy Assistant Commissioner (ST)-2, Kadapa***[1] and in ***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 24.05.2025 and the petitioner has approached this Court with inordinate delay and such delay has not been properly explained.

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

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 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 effected 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. This Court has taken a contrary view in W.P.No.5397 of 2026.

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 order, under challenge, suffers 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

Date:29.04.2026
MJA

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THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

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(per Hon'ble Sri Justice R. Raghunandan Rao)

29.04.2026

MJA