APHC010219492026

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: 11156/2026

Between:

1. SAI SUJATHA ENGINEERING WORKS, HAVING THEIR REGD. PREMISES AT D. NO. 29-119/2, NEW RCM COLONY, KONDAPALLI, NTR DISTRICT REPRESENTED BY ITS PROPRIETOR MR. BANOTHU KABEER DAS

...PETITIONER

AND

1. THE ASSISTANT COMMISSIONER, IBRAHIMPATNAM CIRCLE, VIJAYAWADA -1 DIVISION SASANKA TOWERS, KRISHNA NAGAR VIJAYAWADA - 520 007
2. THE STATE OF ANDHRA PRADESH, REP BY ITS PRINCIPAL SECRETARY REVENUE (CT) DEPT., VELAGAPUDI, AMARAVATI - 522 237

...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 an appropriate Writ, Order or Direction, more particularly one in the nature of WRIT OF MANDAMUS declaring the impugned Assessment Order passed by the1ST Respondent in FORM GST DRC - 07 Dt. 17.08.2024 for the tax period 2020-21 without affixing any DIN, without affording an opportunity of personal hearing and without issuance of Intimation to payment of Tax in DRC - 01A and the consequential Demand

Notice dt. 07.04.2026 as illegal, arbitrary, violative of the principles of natural justice, contrary to GST Act 2017 and Set aside the same or 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 to STAY all further proceedings relation to impugned Assessment Order passed by the 1ST Respondent in FORM GST DRC 07 Dt. 17.08.2024 and the consequential Demand Notice dt. 07.04.2026 pending disposal of the present Writ Petition or to pass

Counsel for the Petitioner:

1. PEDDIBHOTLA VENKATA SAI RAJESH

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX
2.

The Court made the following:

The Court made the following Order:

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

Heard Sri P.V. Sai Rajesh, learned counsel appearing for the petitioner, the learned Government Pleader for Commercial Taxes, appearing for the respondents 1 and 2.

2. The petitioner herein has approached this Court, challenging the order of assessment, passed by the 1st respondent, on 17.08.2024, 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 17.08.2024 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: 11156 of 2026</u>

Dated 28.04.2026
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