



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

[3529]

WEDNESDAY, THE SIXTH DAY OF MAY
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 12744/2026

Between:

1.M/S SRK CONSTRUCTIONS, 2/6/26/1, NEAR FIRE STATION
PULIVENDULA, YSR KADAPA DISTRICT, ANDHRA PRADESH REP.
BY ITS PROPRIETOR , KIRAN KURNAR PARNAPALLE.

...PETITIONER

AND

1.THE DEPUTY ASSISTANT COMMISSIONER STII, (ST)-II, O/O THE
ASSISTANT COMMISSIONER (ST), PULIVENDULA CIRCLE,
KADAPA DIVISION, COMMERCIAL TAX OFFICE, ISLAMPURAM,
PULIVENDULA, YSR KADAPA DISTRICT, ANDHRA PRADESH.

2.THE STATE OF ANDHRA PRADESH, REP. BY THE PRINCIPAL
SECRETARY TO THE GOVERNMENT, REVENUE (CT)
DEPARTMENT, A.P. SECRETARIAT, VELAGAPUDI, GUNTUR
DISTRICT, ANDHRA PRADESH.

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 an appropriate Writ, Order or Direction more particularly in the nature of MANDAMUS declaring that the impugned Ex-Parte Order passed by the First Respondent in Form GST DRC-07 vide

DIN3713012612131, dated 13-01-2026, for the Tax Period 2024-25, wherein the 'Summary of the Order' in Form GST DRC-07 does not contain either physical or digital signature and is an unsigned order, which was passed pursuant to a single authorization in Form GST INS01 for making search under S. 67(2) without any post inspection authorization for making Assessment, which was passed without serving any show cause notice on the Petitioner and which was passed by invoking S. 74 even though the ingredients for invoking the same are not available, as invalid, non-est, not an order in the eye of law, violative of the principles of natural justice, without jurisdiction, unjust, unsustainable, contrary to law and illegal and consequently set aside the same and 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 grant stay of all further proceedings, including recovery of tax, interest and penalty, pursuant to the impugned Ex-Parte Order passed by the First Respondent in Form GST DRC-07 vide DIN3713012612131, dated 13-01-2026, for the Tax Period 2024-25, and pass

Counsel for the Petitioner:

1. G NARENDRA CHETTY

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

The Court made the following Order:

(per Hon'ble Sri Justice R Raghunandan Rao)

The petitioner was served with a summary of an order of assessment, in FORM GST DRC –07, dated 13.01.2026, passed by the 1st respondent, under the Goods and Services Tax Act, 2017 [for short “the GST Act”] for the financial year 2024-25. This summary of the order has been challenged by the petitioner in the present Writ Petition.

2. The said order, in FORM GST DRC – 07, is challenged by the petitioner, on various grounds, including the ground that the said proceedings did not contain the signature of the assessing officer.

3. Learned Government Pleader for Commercial Taxes, on instructions, submits that there is no signature of the assessing officer, on the impugned assessment order.

4. The effect of the absence of the signature, on an assessment order was earlier considered by this Court, in the case of **A.V. Bhanoji Row Vs. The Assistant Commissioner (ST)**, in W.P.No.2830 of 2023, decided on 14.02.2023. A Division Bench of this Court, had held that the signature, on the assessment order, cannot be dispensed with and that the provisions of Sections-160 & 169 of the Central Goods and Service Tax Act, 2017, would not rectify such a defect. Following this Judgment, another Division Bench of this Court, in the case of **M/s. SRK Enterprises Vs. Assistant**

Commissioner, in W.P.No.29397 of 2023, decided on 10.11.2023, had set aside the impugned assessment order.

5. Another Division Bench of this Court by its Judgment, dated 19.03.2024, in the case of **M/s. SRS Traders Vs The. Assistant Commissioner ST & ors**, in W.P.No.5238 of 2024, following the aforesaid two Judgments, had held that the absence of the signature of the assessing officer, on the assessment order, would render the assessment order invalid and set aside the said order.

6. Following the aforesaid Judgments, the impugned summary of the assessment order would have to be set aside, on account of the absence of the signature of the assessing officer, on the impugned summary of the assessment order.

7. This Court is also cogent of the fact that the impugned order has been passed some time back and the present writ petition has been filed with delay. However, Rule 26(3) of the CGST Rules, 2017 stipulates that service of notice or orders, without signature, would not amount to service at all. The Hon'ble High Court of Madras in T.V.L. Deepa Traders vs. The Deputy Commissioner (W.P.No.19277 of 2024, dated 13.08.2024) had held the same view. Consequently, there is no service of the impugned order even as of today, on account of the absence of signature on the impugned proceeding. In those circumstances, the delay in approaching this Court would not be a relevant factor.

8. Accordingly, this Writ Petition is disposed of, setting aside the impugned summary of the assessment order, in FORM GST DRC – 07, dated 13.01.2026, issued by the 1st respondent, with liberty to the 1st respondent to conduct fresh assessment, after giving a notice and by assigning a signature to the said summary of the order. The period from the date of the impugned summary of the assessment order, till the date of receipt of this order shall be excluded for the purposes of limitation. 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:06.05.2026

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THE HON'BLE SRI JUSTICE R. RAGHUNANDAN RAO

AND

THE HON'BLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION No.12744 of 2026

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

06.05.2026

MJA