APHC010592422025

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

MONDAY, THE TWENTY SEVENTH 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: 30565/2025</u>

Between:

1. VENKATA SAI ISPAT INDUSTRIES PRIVATE LIMITED, REPRESENTED BY SHRI. N NAGABHUSHANA, NO. 30/35-11, GROUND FLOOR, 11TH MAIN, 4TH T BLOCK, JAYANAGAR, BANGALORE, KARNATAKA - 560 041.

...PETITIONER

AND

1. THE ASSISTANT COMMISSIONER OF CENTRAL TAX, ANANTAPUR CGST DIVISION, D NO. 28-999, 1ST FLOOR, GST BHAVAN, BESIDE MONTESSORI SCHOOL, SANGAMESH NAGAR, ANANTAPUR - 515 001.

2. UNION OF INDIA, DEPARTMENT OF REVENUE, REPRESENTED BY ITS SECRETARY (REVENUE), NORTH BLOCK, NEW DELHI.

3. THE STATE OF ANDHRA PRADESH, REPRESENTED BY ITS PRINCIPAL SECRETARY, REVENUE DEPARTMENT (COMMERCIAL TAX), A.P. SECRETARIAT, VELEGAPUDI.

...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 toa. pleased to issue a writ of mandamus or any other writ, direction or order holding that the proceedings of the 1st Respondent in Adjudication Order issued vide Order-In- Original No. 14/2(324 (GST) (AC) dated

13.08.2024 under Section 73 of the COST Act, 2017 without issuance of Intimation in Form GST DRC-01A as mandated under Rule 142(1A) of the CGST Rules, 2017, after cancellation of GST Registration though in Cancellation order dues payable was already assessed as ZERO, after the time limit prescribed under Section 73, and without effective service of the Show Cause Notice are wholly without jurisdiction, arbitrary, unconstitutional, unreasonable, against the principles of natural justice and contrary to the provisions of the CGST Act, 2017 b. And to pass

IA NO: 1 OF 2025

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 stay the operation of the proceedings of the 1st Respondent in Adjudication Order issued vide Order- In-Original No. 14/2024 (GST) (AC) dated 13.08.2024 under Section 73 of the COST Act, 2017 in the interest of justice and pass

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 permit the Petitioner to file the additional affidavit along with material papers and the Hon’ble Court may be peruse as a part and parcel of the Writ Petition.

Counsel for the Petitioner:

1. ANIL KUMAR BEZAWADA

Counsel for the Respondent(S):

1. SANTHI CHANDRA
2. GP FOR COMMERCIAL TAX

The Court made the following Order: *(per Hon'ble Sri Justice R. Raghunandan Rao)*

The petitioner has approached this Court, challenging the assessment order, dated 13.08.2024, passed by the 1st respondent, in relation to the financial year, 2019-2020, on the ground that, the said assessment proceedings, had been initiated without prior issuance of Notice, under Rule-142(1)(A) of the Central Goods & Services Tax Rules, 2017. This contention is not disputed.

2. A similar issue had come before a Division Bench of this Court, in the case of ***New Morning Star Travels Vs. Deputy Commissioner***[1]. After considering this issue, had held that, an assessment order passed without prior issuance of Notice under Rule-142(1)(A) of CGST Rules, 2017, is invalid which requires to be set aside.

3. Following the above said Judgment, this Writ Petition is allowed, setting aside the assessment order, dated 13.08.2024, passed by the 1st respondent and remand the matter back to the 1st respondent for completing the assessment proceedings, in accordance with law.

4. 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 the date of receipt of this order. Any amount recovered, after the passing of the impugned order shall be adjusted against the aforesaid 20% deposit.

[1] (ST) (2023) 12 Centax 198 (A.P)

5. Needless to say, the period between the date of the impugned order and the date of receipt of this order shall be excluded for the purposes of computation of limitation.

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:27.04.2026
KPV

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THE HON’BLE SRI JUSTICE R. RAGHUNANDAN RAO

AND

THE HON’BLE SRI JUSTICE T.C.D. SEKHAR

<u>WRIT PETITION No:30565 of 2025</u>

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

27.04.2026

KPV