APHC010647182025

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

WRIT PETITION NO: 33510/2025

Between:

1. M/S. B CHENNAIAH WORKS CONTRACTOR, REP. BY ITS PROPRIETOR, SRI. B.CHENNAIAH D.NO.3/65, SC COLONY, KORATAMADDI VILLAGE GADIVEMULA MANDAL-518511 KURNOOL DISTRICT, ANDHRA PRADESH

...PETITIONER

AND

1. THE ASSISTANT COMMISSIONER I STATE TAXFAC, NANDYAL-1 CIRCLE, NANDYAL, KURNOOL DISTRICT
2. THE STATE OF ANDHRA PRADESH, REP. BY ITS PRINCIPAL SECRETARY REVENUE CT-II DEPARTMENT, AP SECRETARIAT, VELAGAPUDI, AMAVATHI, GUNTUR DISTRICT, ANDHRA PRADESH
3. UNION OF INDIA, REP. BY ITS SECRETARY MINISTRY OF FINANCE, NORTH BLOCK NORTH BLOCK, 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 topleased to issue a Writ of Mandamus or any other appropriate writ or order or direction declaring the action of the 1st Respondent in issuing assessment order dated 27.4.2023 for the period 2019-20 to 2020- 21 under the Goods and Service Tax Act, 2017 in Form DRC -07 without generating the Document Identification Number (DIN) on the summary order or the show cause notice and without affixing signature either digitally or physical signature on summary orders, not issued DRC-01A (notice of intimation prior to show cause notice), and also invalid as the impugned order is passed for more than one assessment year 2019-20 and 2020-21 in the single assessment order, as illegal, arbitrary, contrary to law and in gross violation of principles of natural justice and consequently direct the 1st Respondent to redo the assessment following the principles of natural justice, and 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 to grant stay of all further proceedings pursuant to the impugned order of the 1st Respondent dated 23.4.2024 respectively for the tax period 2018-190 to 2020-21, 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
2.

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

Heard Sri Srinivasa Rao Kudupudi, the learned counsel appearing for the petitioner and Sri S. A. V. Sai Kumar, the learned Government Pleader for Commercial Taxes, appearing for the respondents.

2. The petitioner herein has approached this Court, challenging an order of assessment, passed by the 1st respondent, on 27.04.2023, 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 numbers.

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 27.04.2023, 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

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

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 depositing 20% of the disputed tax, under the impugned order. 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 from the date of receipt of this order. Such payment shall abide by the result of the assessment order that

would be passed in this case. If any payment made or any amount recovered from the petitioner, after the order of assessment has been passed, shall be adjusted against the aforesaid 20% deposit that needs to be made by the petitioner.

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:27.04.2026
KPV

157

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION No: 33510 of 2025

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

27.04.2026

KPV