APHC010390792025

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

WEDNESDAY, THE THIRTY FIRST DAY OF DECEMBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 35657/2025

Between:

1. SREE VARALAKSHMI TRANSPORTS, (REP. BY ITS MANAGING PARTNER) 1/20, CHANNAMRAJUPALLI, PENDLIMMARI, YSR KADAPA, ANDHRA PRADESH - 516216

...PETITIONER

AND

1. ASSISTANT COMMISSIONER, (ST) KADAPA-I CIRCLE, KADAPA, ANDHRA PRADESH.
2. STATE OF ANDHRA PRADESH, REP. BY ITS SECRETARY (REVENUE), SECRETARIAT, VELAGAPUDI, ANDHRA PRADESH-52228.

...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 by setting aside the unsigned Impugned Show Cause Notice dt.22.02.2024 along with Summary of Show Cause Notice in Form GST DRC-01 dt. 22.02.2024 vide Ref. No. ZD3702240170122 and impugned order dt.20.08.2024 along with Order in Form GST DRC-07 dt.20.08.2024 vide Ref No. ZD370824015112Q issued by the 1st Respondent for the tax period April 2021 to March 2022 without having any signature, proper DIN

and passed without granting an opportunity of personal hearing as illegal, arbitrary, 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 condone the delay of 129 days in representation of the WP.SFJ.NO.29205/2025 and pass

IA NO: 2 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 impugned Order dt.20.08.2024 along with Order in Form GST DRC-07 dt.20.08.2024 vide Ref No. ZD370824015112Q of the 1 Respondent for the tax period 2021-22 pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship and pass

Counsel for the Petitioner:

1. Y SREENIVASA REDDY

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 an assessment order, in FORM GST DRC - 07, dated 20.08.2024, passed by the 1st respondent, under the Goods and Services Tax Act, 2017 [for short "the GST Act"] for the tax period 2021-2022. This order has been challenged by the petitioner in the present Writ Petition.

2. This assessment order, in FORM GST DRC – 07, is challenged by the petitioner, on various grounds, including the ground that the said proceeding does 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 assessment order would have to be set aside on account of the absence of the signature of the assessing officer, on the impugned 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 a relevant factor.

8. Accordingly, this Writ Petition is disposed of, setting aside the impugned assessment order, in FORM GST DRC – 07, dated 20.08.2024, issued by the 1st respondent, with liberty to the 1st respondent to conduct fresh assessment, after giving notice and by assigning a signature to the said order. The period from the date of the impugned 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.

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:31.12.2025
KPV

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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.35657 of 2025

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

31.12.2025

KPV