APHC010543952026

IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI

Bench Sr.No:-12
[3543]

WRIT PETITION NO: 29826 of 2026

Ken Fab Llp ...Petitioner

Vs.

The Deputy Assistant Commissioner Of State Taxii ...Respondent(s)
and Others

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CORAM : SRI JUSTICE NINALA JAYASURYA
SRI JUSTICE T.C.D.SEKHAR

DATE : 13th October 2026

Present :

Advocate for Petitioner: ANIL KUMAR BEZAWADA

Advocate for Respondent: GP FOR COMMERCIAL TAX

HON'BLE SRI JUSTICE NINALA JAYASURYA

AND

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

WP No.29826 OF 2026

ORDER:- *(Per Hon'ble Sri Justice T.C.D. Sekhar)*

1. The petitioner is a patnership firm is a registered dealer under GST Act having engaged in the retail business of PVC & UPVC Windows, Doors and other pre-engineered or pre-fabricated material for commercial usage.

2. The 2nd respondent after conducting scrutiny in respect of the returns filed by the petitioner for FY 2024-2025 found certain discrepancies and accordingly issued notice in Form GST ASMT-10, dt.03.01.2025 calling for the objections. As the petitioner could not file objections, the 1st respondent issued show cause notice in Form GST DRC-01, dt.13.02.2025 proposing to raise a demand of Rs.4,62,379/- towards tax, interest and penalty. Since there was no response from the petitioner, the 1st respondent passed impugned assessment order in Form GST DRC-07, dt.17.04.2025 confirming the proposal made in the show cause notice. Questioning the said assessment order, the present writ petition is filed.

3. It is the contention of the counsel for the petitioner that, the show cause notice and impugned assessment order were uploaded on the portal, as the petitioner could not notice the same failed to appear before the 1st respondent. It is further contended that neither show cause notice or assessment order was served through any other mode i.e., by Registered Post or by e:mail. He would further submit that the petitioner came to know about the impugned assessment order, when the petitioner received recovery intimation notice vide letter dt.10.09.2026. He would further submit that the tax demanded under the impugned order had been paid by the petitioner during the month of April, 2024 and there was no short payment of output tax as alleged by the 1st respondent. He would further submit that the 1st respondent without properly verifying the records, raised demand under the impugned order on the only ground that there was no objections filed by the petitioner.

4. Per contra, Sri S.A.V.Sai Kumar, the learned Assistant Government Pleader for Commercial Taxes would submit that the impugned order was passed after following the procedure the contemplated under law. He would submit that despite granting ample opportunity to the petitioner, it did not choose to file objections to the show cause notice nor responded to personal

hearing afforded to it. In those circumstances, the impugned assessment order came to be passed and there is no illegality in the said order. He would further submit that though the order was passed on 17.04.2025, the present came to be filed after a lapse of one year six months and no explanation was offered for the delay in approaching the Court.

5. We have considered the respective submissions made by the counsel appearing on both side. It is the specific case of the petitioner that there is no short payment of tax inasmuch the tax imposed under the impugned assessment order was paid in the return filed by him for the month of April, 2024. Further, it is evident from the record, the impugned order came to be passed on the ground that the petitioner did not approach the 1st respondent by filing objections or availed personal hearing and confirmed the proposal made in the show cause notice.

6. Having regard to the submissions made by the counsel for the petitioner that the tax demanded under the impugned order was paid by the petitioner in the return for the month of April, 2024, without going into the merits of the matter, we deem it appropriate to set aside the impugned assessment order dt.17.04.2026 with a further direction to the 1st respondent to pass order afresh after

issuing notice and opportunity being heard to the petitioner. However, this order is subject to the condition that the petitioner depositing costs of Rs.5,000/- payable to Andhra Pradesh High Court Legal Services Committee, within a period of two (02) weeks from the date of receipt of the copy of this order.

7. Accordingly, the writ petition is allowed. There shall be no order as to costs.

There shall be no order as to costs. As a sequel, pending applications, if any shall stand closed.

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JUSTICE NINALA JAYASURYA

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JUSTICE T.C.D. SEKHAR

13.10.2026
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HON'BLE SRI JUSTICE NINALA JAYASURYA
AND

THE HONOURABLE SRI JUSTICE T.C.D. SEKHAR

WP No.29826 OF 2026
Date 13.10.2026

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