

APHC010002742026



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

[3529]

SATURDAY, THE THIRTY FIRST DAY OF JANUARY
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 1363/2026

Between:

1.M/S. PEDDA MASTHAN ENTERPRISES, GSTIN -
37ATGPA7942Q1Z3 REP. BY ITS PROPRIETOR, MR. D.
ALLA UDDIN SY.NO.655, L.N.PURAM , ARAGONDA
POST GUJALAPALLI TO BANGARUPALYAM ROAD,
CHITTOOR DISTRICT - 517001, ANDHRA PRADESH

...PETITIONER

AND

- 1.THE ASSISTANT COMMISSIONER ST, CHITTOOR III
CIRCLE, CHITTOOR -517001
- 2.THE ASSISTANT COMMISSIONER ST, PENAMALURU
CIRCLE, PENAMALURU-517408
- 3.THE ASSISTANT COMMISSIONER OF STATE TAXES,
CHITTOOR- II CIRCLE, CHITTOOR-507001, ANDHRA
PRADESH
- 4.STATE OF ANDHRA PRADESH, REP. BY ITS PRINCIPAL
SECRETARY TO GOVERNMENT, REVENUE (CT-II)
DEPARTMENT, SECRETARIAT, VELAGAPUDI,

AMARAVATHI, GUNTUR DISTRICT.

5.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 a Writ of Mandamus or any other appropriate writ or order or direction (a) declaring the action of the 1st Respondent in passing the impugned order dated 28.10.2023 for the period August 2022 to February 2023, without generating the summary of assessment order in DRC-07 as illegal, arbitrary and contrary to law and set aside the same, (b) declaring the action of the 2nd Respondent in passing the summary of assessment order dated 26.12.2024 corresponding to the order passed by the 1st Respondent on 28.10.2023, as illegal, arbitrary and without jurisdiction and consequently set aside the same and further (c) declare that the assessment order dated 28.10.2023 passed by the 1st Respondent and summary of assessment order dated 26.12.2024 passed by the 2nd Respondent are not valid in the eye of law as they are not signed either physically or electronically and the summary was also not affixed with document identification number and consequently set aside the same directing the Respondents to redo the assessment following the principles of natural justice setting aside the impugned orders and notices 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 pleased to grant stay of collection of the disputed penalty of Rs.3,34,67,353/- pursuant to the assessment order dated 28.10.2023 passed by the 1st

Respondent and summary of assessment order dated 26.12.2024 passed by the 2nd Respondent for the period August 2022 to February 2023 under the Goods and Service Tax Act, 2017 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.

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

1. The present writ petition is filed questioning the assessment order dt.28.10.2023 and summary order in DRC-07, dt.26.12.2024 passed by the 1st respondent for the period from August, 2022 to February, 2023.

2. The petitioner is a registered dealer under Goods and Service Tax Act, 2017 and it engaged in the business of trading in ferrous wastes, scrap and re-melting scrap ingots of iron and steel. The 1st respondent upon obtaining authorization dt.13.04.2023 from the Joint Commissioner proposed to assess the petitioner and in the said process issued pre-show cause notice in Form DRC-01A, dt.25.05.2023. In furtherance thereto, show cause notice in Form DRC-01, dt.05.07.2023 was issued for the period from August, 2022 to February, 2023 proposing to assess the petitioner under Section 74 of GST Act, and penalty under Section 122 (2) (ii) of the Act.

3. It is the case of the petitioner that, the registration of the petitioner was cancelled by order dated 05.08.2023 with effect from 30.06.2023. It is further case of the petitioner that he could not concentrate the assessment proceedings initiated against him

inasmuch as he was pursuing the appeal filed against the assessment orders passed in relation to the earlier periods. It is further case of the petitioner though the assessment order was passed on 28.10.2023, the same is not valid in the eye of law as summary of the order in relation thereto was issued Form DRC-07 on 26.12.2024. It is further case of the petitioner the assessment order does not contained the signature of the 1st respondent and the summary of the order does not contain Document Identification Number (DIN), therefore the same cannot be treated valid in the eye of law as per the earlier orders passed by this Court in identical cases and prayed to set aside these orders.

4. Heard Sri Srinivasa Rao Kudupudi, counsel for the petitioner and Sri SAV Sai Kumar, learned Assistant Government Pleader for Commercial Taxes.

5. Perused the record.

6. The counsel for the petitioner strenuously contend that the assessment order does not contain signatures and the summary of the order does not contain DIN as the same is mandatory as per Circular No.122/41/2019-GST, dt.05.11.2019.

He would further submit that though the assessment order was passed on 28.10.2023, summary order was issued in Form DRC-07 on 26.12.2024, therefore the same are liable to be set aside.

7. He would further submit that as registration of the petitioner was cancelled on 05.08.2023 with effect from 30.06.2023, he could not verify the portal as he was concentrating on the appeals filed by him in relation to earlier assessment orders.

8. On the other hand, the learned Government Pleader for Commercial Taxes would submit that the assessment order was passed in the year 2023 and the petitioner has not explained the delay in approaching this Court. He would further submit that even if the summary of the order which was uploaded on 26.12.2024 is taken for the purpose of limitation, still there is a delay of more than one (01) year in filing the present writ petition.

9. The Government Pleader would further submit that, the assessment order as well as summary order were uploaded in the portal on the date of issuance of the same. Though the registration of the petitioner was cancelled, he could access to

the portal inasmuch as the assessment orders were passed in relation to the period prior to the cancellation of order.

10. It is not in dispute that the assessment order was passed in October, 2023 and the same was uploaded in the portal. Further, the summary of the order was uploaded on 26.12.2024. Admittedly, there is no explanation whatsoever was offered by the petitioner for the delay in approaching this Court in the affidavit filed in support of the writ petition. In the absence of any explanation, the writ petition is liable to be dismissed on the ground of laches.

11. Further, the contention of the petitioner that the assessment order and summary order are liable to be set aside on the ground that the same do not contain the signatures and DIN respectively. The said argument of the petitioner does not merit consideration inasmuch as the issue raised by the petitioner is no more *res-integra*, as this Court in W.P.No.14874 of 2025 held as under:

“13. This Court, which is being confronted, by various models of signatures being affixed on the proceedings of the tax authorities, with a view to understand the significance of these signatures and whether what is printed on the orders or notices indicate affixture of the digital signatures had sought the assistance of Smt. Santhi Chandra, learned Senior Standing

Counsel for the Central GST authorities. She, with the assistance of the officials of the Central GST department, had demonstrated the manner in which these signatures are affixed and had also filed a counter affidavit on this issue.

14. Without going into the nitty-gritty, of the said explanation, it would suffice to hold that, this Court is convinced that the show-cause notice, in Form GST DRC-01 and the summary of the assessment order, in Form GST DRC-07, have to be issued electronically and they cannot be issued electronically, unless the said proceedings have been digitally signed by the issuing authority. Further, the affixture of any digital signature on any document or proceeding would automatically generate an Identification Number, called the RFN Number. The presence of a RFN number is sufficient for the Court, to hold that a digital signature has been affixed on the said documents. It is further informed, by the learned Senior Standing Counsel, that steps are being taken to standardize the digital signatures and the printed formats of such digital signatures.

15. In the present case, the summary of orders, placed before this Court by the petitioner, contain such indications. Consequently, it must be held that the contention of the petitioner relating to the absence of signatures has to be negatived.

12. The other ground raised by the petitioner that, summary order does not contain DIN is concerned, on perusal of summary of the order though it does not contain DIN, but on a close perusal of the same, it is evident that summary order does contain Reference Number:ZD3712240385479 (RFN). This reference number would be generated after the assessing authority affixes signatures on the order. Further, the GST portal underwent several procedural changes in uploading the orders. As noted supra, the officials of Central GST Department

demonstrated the manner in which the signatures and DIN/Reference Number would be assigned to the orders, which are uploaded in the portal. The DIN/Reference Number is generated by the portal itself. In the instant case the summary of the order contains Reference Number and therefore, by no stretch of imagination it can be said that the summary order does not contain Document Identification Number/Reference Number. Further, the said number would be exclusively assigned to a particular order. In view of the same, the contention raised by the petitioner that summary order does not contain DIN is liable to be rejected.

13. Be that as it may, as observed above, the petitioner despite having access to the portal, so as to view the orders passed against it, for the reasons best known it, did not approach this Court immediately after passing the orders under challenge. Further, there is no explanation was offered for the delay caused in preferring the present writ petition. None of the grounds raised in the writ petition are tenable and view from any angle, there are no merits in the present writ petition.

14. Accordingly, the writ petition is dismissed. There shall be no order as to costs.

As a sequel, pending applications, if any shall stand closed.

JUSTICE RAO RAGHUNANDAN RAO

JUSTICE T.C.D. SEKHAR

31.01.2026
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THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

AND

THE HONOURABLE SRI JUSTICE T.C.D. SEKHAR

WP No.1363 OF 2026
Date 31.01.2026

DR