

APHC010407152021



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

[3529]

WEDNESDAY, THE TWENTY NINETH 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 NOS: 7561, 7564 & 7588 OF 2026

WRIT PETITION NO: 7561/2026

Between:

1. SRI VEERANJANEYA PULVERISERS, SY. NO. 11/2, PUDI, TIRUPATI ROAD, PUDI VILLAGE, VADAMALAPET MANDAL, CHITTOOR DISTRICT - 517 551 ANDHRA PRADESH, REP. BY ITS MANAGING PARTNER, SRI. A. SESHAGIRI, S/O. A. KRISHNAMA NAIDU, AGED ABOUT 45 YEARS.

...PETITIONER

AND

1. THE DEPUTY ASSISTANT COMMISSIONER, SRIKALAHASTI CIRCLE, SRIKALAHASTI, ANDHRA PRADESH.-517644
2. THE ASSISTANT COMMISSIONER ST, SRIKALAHASTHI CIRCLE, SRIKALAHASTHI, ANDHRA PRADESH. -517644
3. THE STATE OF ANDHRA PRADESH, REP BY ITS PRINCIPAL SECRETARY, REVENUE (CT) DEPARTMENT, VELAGAPUDI, AMARAVATHI, GUNTUR DISLRICT, ANDHRA PRADESH.522237
4. UNION OF INDIA, REP. BY ITS SECRETARY MINISTRY OF FINANCE, 4RT FLOOR, A-WING, SHASTRI BHAWAN, 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 to issue an appropriate writ, order or direction particularly in the nature of Writ of MANDAMUS declaring 1st Respondent in passing the impugned attachment notice dated 03-09-2025 in DIN 3703092543720 and orders passed by the 2nd Respondent dated 12-11-2024 in Ref No ZD3711240101813 for the period 2020-21 by the 2nd respondent by uploading the adjudication order but not served either physically or through email or through registered post and not sending any alert messages or mails to the Petitioner on his mobile or on his mail address as illegal, arbitrary, unjust, improper, unethical without jurisdictional authority, contrary to the principle of natural justice and violative of articles 14, 19(1)(g), 21, 265 and 300-A of the Constitution of India and consequently to set aside the same (or) to read down section 169 which says that the uploading of the show cause notice and adjudicating order in web portal as incorrect and improper and should be served through manually or through registered post and consequently to set aside the impugned order dated 12-11-2024 the same 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 to STAY the impugned attachment notice dated 03-09-2025 and the impugned order dated 12-11-2024 pending disposal of the writ petition and pass

Counsel for the Petitioner:

1.M V J K KUMAR

Counsel for the Respondent(S):

1.GP FOR COMMERCIAL TAX

2.

The Court made the following common order:

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

As all the three petitions are filed by the same petitioner and raise the same issues, they are being disposed of, by way of this common order.

2. The petitioner, who is a registered person had been assessed to tax for different assessment periods, by way of separate orders of assessment. The details of the said orders are contained herein below:

Sl.No.	W.P.No.	Assessment Period	Date of assessment
1.	7564 of 2026	2019-2020	12.11.2024
2.	7561 of 2026	2020-2021	12.11.2024
3.	7588 of 2026	2021-2022	12.11.2024

3. Thereafter three separate notices of attachment, dated 03.09.2025, were served on the petitioner, for recovery of the taxes due under the aforesaid order of assessment.

4. The petitioner being aggrieved by the said orders of assessment as well as the orders of attachment, has approached this court, by way of the present set of petitions.

5. It is a case of the petitioner that the petitioner had not received either the notices or the orders of assessment and came to know of these

proceedings only when the order of attachment notice, dated 03.09.2025, was served on the petitioner.

6. The learned Government Pleader, on instruction, submits that the notices and the orders of assessment had been served on the petitioner by uploading the same in the portal. The learned Government Pleader would also contend that in view of the judgment of this Court in W.P No.5397 of 2026, uploading notices and orders on the portal is sufficient service of notice on the registered person under Section 169(1)(d) of the GST Act.

7. While uploading proceedings in the portal, would be sufficient notice under Section 169, this Court had taken the view that there have been a large number of cases where persons with inadequate technical abilities and inadequate assistance from their authorized representatives had been suffering on account of the notices and orders being uploaded on the portal directly without any alert being given to the registered persons. In the circumstances, this Court was of the view to balance the interest of revenue as well as the registered persons had been laying an additional condition of payment of 20% of the disputed tax amount before the main contention could be considered.

8. In the present case, since notices were only uploaded, by way of the portal, and the subsequent assessment order was also uploaded through the portal, without any alerts being given to the petitioner, it would be appropriate that the orders of assessment are set aside and the matters are

remanded so as to ensure that the principles of natural justice are complied apart from the procedural requirements under the GST Act and Rules.

9. In the circumstances, these Writ Petitions are allowed setting aside in the orders of assessment, dated 12.11.2024, and the matters are remanded back to the proper officer for passing necessary orders of assessment after due notice to the petitioner.

10. This order is subject to the petitioner paying 20% of the disputed tax within a period of six weeks.

11. The period from the date of the order of assessment till the date of receipt of the order shall be excluded from periods of limitation. Any payments or recoveries made after the order of assessment has been passed will be adjusted against the requirement of payment of 20%.

12. Accordingly, this Writ Petition is allowed. There shall be no order as to costs.

As a sequel, pending miscellaneous petitions, if any, shall stand closed.

R. RAGHUNANDAN RAO, J

T.C.D. SEKHAR, J

RJS

THE HON'BLE SRI JUSTICE R. RAGHUNANDAN RAO
&
THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NOS: 7561, 7564 & 7588 OF 2026

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

29.04.2026

RJS