

APHC010006422026



**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: 1152/2026

Between:

1.M/S. A.R. STEELS, GST N0.37AFFPF2876K1Z5 REP. BY
ITS PROPRIETOR, MR. FARID BASHA SY.NO.146/4,
OBANAPALLI, PANTRAMPALLI POST CHITTOOR -
517004, ANDHRA PRADESH

...PETITIONER

AND

- 1.THE DEPUTY ASSISTANT COMMISSIONER STL, OFFICE
OF THE ASSISTANT COMMISSIONER (ST) CHITTOOR-I
CIRCLE, CHITTOOR -517001
- 2.THE ASSISTANT COMMISSIONER OF STATE TAXES,
CHITTOOR -1 CIRCLE, CHITTOOR-507001, ANDHRA
PRADESH
- 3.STATE OF ANDHRA PRADESH, REP. BY ITS PRINCIPAL
SECRETARY TO GOVERNMENT REVENUE (CT-II)
DEPARTMENT, SECRETARIAT, VELAGAPUDI,
AMARAVATHI-522503 GUNTUR DISTRICT.
- 4.THE UNION OF INDIA, REP. BY ITS SECRETARY
(FINANCE) MINISTRY OF FINANCE, NORTH BLOCK NEW

DELHI 110001S

...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 writ or order or direction declaring the action of the 1stRespondent in passing the assessment order dated 11.11.2024 for the period December 2021 to June 2023 under the Goods and Service Tax Act, 2017 as in gross violation of principles of natural justice, also passed as composite order for more than one assessment year, and consequently set aside the same and direct the 1st Respondent to redo the assessment affording an effective opportunity of being heard and pass o

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 pleased to stay the operation of the proceedings of the 1®' Respondent in Form DRC -07 dated 11.11.2024 for the period December 2021 to June 2023 under the Goods and Service Tax Act, 2017, in the interest of justice and pass

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 dated 30.08.2024 passed by the 1st respondent.

2. The petitioner is a register dealer under the provisions of Goods and Service Tax Act, 2017 on the rolls of the 1st respondent vide GSTIN 37AFFPF2876K1Z5. The petitioner is engaged in the business of trading in Iron and Iron scrap. The registration of the petitioner was cancelled suo motu by order dated 15.07.2023 with effect from 01.06.2023 by the jurisdictional officer. Questioning the same, the petitioner filed writ petition vide W.P.No.23511 of 2023 and the same was disposed of by order dated 19.06.2024 directing the petitioner to file application under Section 30 of the GST Act for revocation of cancellation or to challenge the impugned order by way of filing appeal, the said order further directed the petitioner to avail either of the remedies within 15 days from the receipt of the copy of the order.

3. It is further case of the petitioner that in pursuance of the said order passed by this Court in the above writ petition, the petitioner appears to have filed applications to revoke the cancellation of registration passed against it and the same is

pending adjudication. The 1st respondent conducted inspection after issuing Form INS-01, dt.01.07.2023. Subsequently, audit was conducted in relation to period from December, 2021 to June, 2023. Thereafter, the 1st respondent issued pre-show cause notice in Form DRC-01A, dt.30.08.2024 followed by a show cause notice in DRC-1, dt.20.09.2024 alleging that there are discrepancies in relation to the returns filed by the petitioner in GSTR-1 and GSTR-2B and in pursuance of the same, the 1st respondent proposed to levy tax interest and 100% penalty for the period from 2021-2022 to 2023-2024 (upto June, 2024). The show cause notices and the notices issued for personal hearing were served to the petitioner through BO Portal and also through registered post on 25.09.2024 and the same was returned with an endorsement that 'no such person available'.

4. The 1st respondent concluded the assessment proceedings and passed order dated 11.11.2024 and the same was uploaded on the portal. It is further case of the petitioner that, on 31.01.2025 the 2nd respondent approached the petitioner for recovery of the demand raised under Assessment order dated 11.11.2024, thereafter the petitioner could access the portal and upon verification it came to know that Input Tax Credit claimed by

the petitioner was disallowed through assessment order 11.11.2024. Questioning the same, the present writ petition is filed.

5. Heard counsel for the petitioner and learned Government Pleader for Commercial Taxes.

6. Perused the record.

7. It is the specific case of the petitioner that, the notices and the assessment order were uploaded through portal and the same could not be accessed by the petitioner in view of the fact that the registration of the petitioner was cancelled. The counsel for the petitioner would further contend that no proper opportunity was granted to it before passing the assessment order.

8. On the other hand, the learned Government Pleader for Commercial Taxes would oppose the writ petition on the ground of laches as the assessment order was passed on 11.11.2024, whereas the present is filed on 05.01.2026 with inordinate delay. He would further submit that the notices were served to the petitioner through portal and despite the same there was no response and in the absence of any objections from the petitioner, the 1st respondent proceeded with the assessment and passed order dated 11.11.2024.

9. On perusal of the record, it is evident that the Assessment order was passed on 11.11.2024 after following the procedure contemplated under the Act and the petitioner was served with notice under DRC-01A, dt.30.08.2024 and show cause notice under DRC-01, dt.20.09.2024. Apart from the same, the petitioner having questioned the order of cancellation before this Court and having filed application for revocation, for the reasons best known to the petitioner did not pursue the matter thereafter.

10. Further, on perusal of the averments made in support of the affidavit, it is clear that an inspection was conducted after issuance of Form-INS-01, dt.01.07.2023 to the petitioner and subsequently audit was also conducted in relation to the period from December, 2021 to June, 2023. Thereafter, the assessment proceedings were initiated against the petitioner. From the averments made in the affidavit, it is succinctly clear that the petitioner is aware of the initiation of proceedings of audit and inspection in respect of its business. Further, it is also apparent from the record that the 1st respondent having followed due procedure under law passed the assessment order in question. Though, the order was passed on 11.11.2024, no explanation whatsoever has been offered by the petitioner for the delay in filing

the present writ petition. The only explanation offered by the petitioner is that it could not access the portal as its registration was cancelled. The said contention of the petitioner is liable to be rejected inasmuch as, though the registration of the petitioner was cancelled by order dated 15.07.2023, still the petitioner can access the portal inasmuch as, the assessment order was passed in relation to period from December, 2021 to June, 2023 and therefore, there is no restriction on the petitioner to access the portal. In such circumstances, the contention of the petitioner cannot be countenanced.

11. Further, this Court by order dated 22.08.2025 in W.P.No.16500 of 2025 and batch dealt with the delay in filing the writ petition and held as under:

"13. In all the Writ Petitions, before this Court, the reasons set out for the delay in approaching this Court is either the alleged inability of the petitioners in perusing the orders which have uploaded in the portal or that there is no limitation for the exercise of appellate jurisdiction, under Section 107, as service of orders without a Document Identification Number, would not amount to service and by analogy, there would be no limitation or reasonable period within which one has to approach this Court.

14. Both these reasons cannot be accepted by this Court. The contention that the registered persons/dealers were unaware of the service of the impugned orders in the portal cannot be accepted as a ground for condoning delay. Acceptance of such a plea would throw open the doors for filing of Writ Petitions against the orders which have been passed years back. In fact most of the Writ petitions in the present batch are cases where orders had been passed in the year 2023 itself. Further, the prescribed method of service of notices and orders includes service of the order through the portal being

maintained by the GST Authorities. Once such a method of service has been included in the Act and Rules, the contention that such service is not sufficient service and did not give actual notice of service to the registered persons cannot be accepted”.

12. In the case on hand, as already record supra, the petitioner has not offered any explanation for the delay in approaching this Court and therefore, the present writ petition cannot be entertained at this distance of time.

13. For the reasons record supra, and following the order passed by this Court in W.P.No.16500 of 2025 and batch the present 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.1152 of 2026
Date 31.01.2026



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