



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

[3529]

MONDAY, THE FIFTEENTH 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: 34205/2025

Between:

1. M/S. D. BHUVANESWARA REDDY,, (REPRESENTED BY ITS PROPRIETOR) 1/739, DWARAKA NAGAR, YSR KADAPA, ANDHRA PRADESH - 516 004

...PETITIONER

AND

1. ASSISTANT COMMISSIONER ST, KADAPA-I CIRCLE, KADAPA, ANDHRA PRADESH.

2. DEPUTY ASSISTANT COMMISSIONER STIII, KADAPA-I CIRCLE, KADAPA DIVISION, KADAPA, ANDHRA PRADESH.

3. STATE OF ANDHRA PRADESH, REP. BY ITS SECRETARY (REVENUE) SECRETARIAT, VELAGAPUDI, ANDHRA PRADESH-522228

4. UNION OF INDIA, (REP. BY ITS SECRETARY (REVENUE)) NORTH BLOCK, NEW DELHI

5. CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS, (REP. BY ITS CHAIRMAN) GST POLICY WING, GOVERNMENT OF INDIA, MINISTRY OF FINANCE, NEW DELHI

6. M/S AP SOUTHERN POWER DISTRIBUTION COMPANY LIMITED, 19-13-65/A, TIRUCHANOOR ROAD, TIRUPATI, ANDHRA PRADESH-517501

...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 please to issue a Writ of Mandamus or any other appropriate writ or order or direction- (a) Declare Notification No.56/2023-Central Tax dated 28.12.2023 issued by the 4th Respondent under Section 168-A of the Central Goods and Services Tax Act, 2017 and G.O.Ms.No.2 Revenue (Commercial Taxes) dated 03.01.2024 issued by the 2nd Respondent under Section 168-A of the Telangana Goods and Services Tax Act, 2017 extending the limitation for concluding the adjudication of show cause notice issued under Section 73 for the tax period April, 2019 to March, 2020 till 31.08.2024 as ultra-vires Section 168-A of the Central Goods and Services Tax Act, 2017 and as ultra-vires Section 168-A of the Telangana Goods and Services Tax Act, 2017 also manifestly arbitrary and violative Article 14 of the Constitution and (b) Set-aside impugned Order dt.30.08.2024 and proceedings in Form GST DRC-07 vide Ref No. ZD370824027392A dt.30.08.2024 issued by the 1st Respondent for the tax period April, 2019 to March, 2020 as time barred and as illegal, arbitrary, beyond limitation of time and (c) Set- aside the unsigned impugned Show Cause Notice in Form GST DRC-01 dt.22.02.2024 vide Ref. No. ZD3702240169874 along with the Show Cause Notice dt. 22.02.2024 vide ARN. No. AD370224009623C and consequent Order in GST Form DRC-07 dt.30.08.2024 vide Ref No. ZD370824027392A along with attachment to the Order dt.30.08.2024 passed by the 1st Respondent for the tax period April 2019 to March 2020 without having any signature and without DIN as illegal, arbitrary and on-est in law and (D) Pass s

#### **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 set aside Garnishee Order in Form DRC-13 dt. 13.11.2025 issued by the 2nd Respondent to 6th Respondent directing it to withhold the payments to be made to the workers that are outsourced by the petitioner, 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 set aside the Attachment Order in Form DRC-16 dt. 12.11.2025 issued by the 2nd respondent prohibiting the petitioner from transferring or

creating a charge on all the immovable properties owned by the petitioner and pass

**IA NO: 3 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 direct the 6th Respondent to release the wages of the workers whilst withholding the commission of the petitioner as otherwise the workers will be put to severe loss and hardship, and pass

**IA NO: 4 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 in GST Form DRC-07 dt.30.08.2024 vide Ref No. ZD370824027392A along with attachment to the Order dt.30.08.2024 of the 1®\* Respondent for the tax period 2019 to 2020 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 Ragunandan Rao*)

The learned counsel for the petitioner withdraws the challenge to the order of extension of time, issued under Section 168-A of the Goods and Services Tax Act, 2017 with liberty to the raise these issues later.

2. Such liberty is granted.

3. The petitioner was served with an order of assessment, in FORM GST DRC-07, dated 30.08.2024, passed by the 1<sup>st</sup> respondent, under the Goods and Service Tax Act, 2017 [for short “the GST Act”] for the period 2019-20. This order has been challenged by the petitioner in the present writ petition.

4. This order of assessment is challenged by the petitioner, on various grounds, including the ground that the said proceeding does not contain the signature of the assessing officer.

5. The learned Government Pleader for Commercial Tax, on instructions, submits that there is no signature of the assessing officer, on the impugned order of assessment.

6. 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.

7. 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.

8. Following the aforesaid Judgments, the order of assessment would have to be set aside on account of the absence of the signature of the assessing officer, on the impugned order.

9. This Court is also cogent of the fact that the impugned order of assessment has been issued 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 be a relevant factor.

10. Accordingly, this Writ Petition is disposed of, setting aside the impugned order of assessment, dated 30.08.2024, issued by the 1<sup>st</sup> respondent, with liberty to the 1<sup>st</sup> respondent to conduct fresh assessment, after giving notice and by assigning a signature to the said order of assessment. The period from the date of the impugned order of assessment, till the date of receipt of this order shall be excluded for the purposes of limitation. There shall be no order as to costs.

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

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**R. RAGHUNANDAN RAO, J**

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**T.C.D. SEKHAR, J**

Date: 15.12.2025

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70

**THE HON'BLE SRI JUSTICE R RAGHUNANDAN RAO**

**AND**

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

**WRIT PETITION No.: 34205/2025**

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

**15.12.2025**

***MJA***