

APHC010042212026



IN THE HIGH COURT OF ANDHRA

PRADESH

AT AMARAVATI

[3529]

(Special Original Jurisdiction)

MONDAY, THE NINTH DAY OF FEBRUARY
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 2871/2026

Between:

1.KUDOS FACILILTY SERVICES, D.NO. 5-23/1, MAIN
ROAD, VEGIWADA, WEST GODAVARI, ANDHRA
PRADESH, REPRESENTED BY ITS MANAGING
PARTNER, BHAGAVAN CHEKURI,

...PETITIONER

AND

1.THE STATE OF ANDHRA PRADESH, REP. BY ITS
PRINCIPAL SECRETARY, REVENUE (CT-II)
DEPARTMENT, AP SECRETARIAT, VELAGAPUDI,
AMARAVATHI, GUNTUR DISTRICT, AP.

2.THE ADDITIONAL COMMISSIONER ST, APPELLATE
AUTHORITY, VIJAYAWADA.

3.THE DEPUTY ASSISTANT COMMISSIONER ST,
ELURU-LL CIRCLE, ELURU DIVISION, ELURU.

4.THE ASSISTANT COMMISSIONER ST, ELURU-LL
CIRCLE, ELURU DIVISION, ELUR.

...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 an appropriate Writ, direction or order more particularly in the nature of a Writ of Mandamus declaring that the assessment order in DRC-07, Dt. 12-06-2024 passed by the respondent without assigning the DIN number which is mandatory and without considering the explanation of the petitioner and resorting to recovery of tax, penalty and penal interest by attaching the immovable property of the petitioner by issuing form GST DRC-16, Dt. 19-12-2025 to the Thasildar, Eluru, Pedavegi is illegal, arbitrary and contrary to the provisions of Rule 142 (5) of the GST Act, 2017. The DRC-01A, Dt. 22-12-2023, DRC-01, Dt. 02-12-2023 and three reminders Dt. 05-02-2024, 22-02-2024 and 02-03-2024 issued by the 3rd respondent did not contain digital signature / physical signature and therefore deemed to have been not issued and consequent assessment order Dt. 12-06-2024 did not contain DIN number and therefore the show cause notices, reminders and assessment order or not valid in the eye of law. Olt is prayed to set aside the assessment order in form GST DRC-07, Dt. 12-06-2024 and also the attachment notice in form DRC-16, Dt. 19-12-2025 issued by the 4th respondent

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 may be pleased to grant stay of all further proceedings, including recovery, pursuant to the orders passed by the 3rd respondent in Form DRC-07, Dt. 12-06-2024 for the period 2019-2020 imposing on CGST of Rs.67,275 /- and CGST of Rs.67,275 /-, 15 interest of CGST of Rs.57,454 /- and SGST of Rs.57,454 /- and penalty of CGST of Rs. 10,000 /- and SGST of Rs. 10,000 /- pending disposal of the Writ petition and pass

Counsel for the Petitioner:

1.M RAVINDRA

Counsel for the Respondent(S):

1.GP FOR COMMERCIAL TAX

The Court made the following:

HON'BLE SRI JUSTICE RAO RAGHUNANDAN RAO

AND

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

WP No.2871 OF 2026

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

1. The present writ petition is filed questioning the assessment order dt.12.06.2024 and consequent notice of attachment in Form GST DRC-16, dt.19.12.2025 issued by the 3rd respondent as illegal, on the ground that the assessment order does not contain DIN and the notices issued prior to the passing of assessment order do not contain signature.

2. The petitioner is a registered dealer under Goods and Service Tax Act, 2017 and it engaged in the business of supply of man power services to APSRTC. It is further case of the petitioner that, the 3rd respondent having noticed the discrepancies in the returns filed by the petitioner, issued pre-show cause notice in Form DRC-01A, dt.22.12.2023 in relation to period 2019-2020. Thereafter, the 3rd respondent issued show cause notice in Form DRC-01, dt.02.12.2023 proposing to levy tax, penalty and interest. It is further case of

the petitioner that the notices issued by the 3rd respondent could not verify inasmuch as it had no proper knowledge to verify the same in the portal. Apart from the same, it is stated that the Managing Partner of the petitioner was unwell. As no objections were filed, the 3rd respondent proceeded with the matter and passed assessment order dated 12.06.2024.

3. Assailing the correctness of the said order of the assessment, the petitioner filed appeal before the 2nd respondent on 12.09.2024 and the same was rejected by endorsement dated 16.07.2025. Thereafter, the 3rd respondent issued notice dt.19.12.2025 for attachment and sale of movable property of the petitioner as per Section 79 of GST Act, 2017. Questioning the aforesaid proceedings, the present writ petition is filed.

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

5. Perused the record.

6. The counsel for the petitioner would contend that the assessment order dt.12.06.2024 does not contain Document Identification Number (DIN), therefore the same

cannot be treated valid in the eye of law inasmuch as, as per Circular No.122/41/2019-GST, dt.05.11.2019. He would further submit that the pre-show cause notice and the show cause notice don't contain the signature of the 3rd respondent and therefore the same is non-est in the eye of law.

7. On the other hand, the learned Government Pleader would submit that the assessment order was passed in the year 2024 and the petitioner did not explain the delay either in filing the appeal before the 2nd respondent or approaching this Court by filing the present writ petition. He would further submit that, all the show cause notices and the assessment order were uploaded in the portal on the date of issuance of the same. In such an event, the petitioner cannot contend that it had no proper knowledge to verify the same through portal.

8. It is not in dispute that the assessment order was passed on 12.06.2024 and the same was uploaded in the portal on the same day. The contention of the petitioner that he had no proper knowledge in verifying the portal cannot be accepted inasmuch as on perusal of the averments made in

the affidavit filed in support of the writ petition, it is clear that prior to issuance of pre-show cause and the show cause, the petitioner filed objections on 06.05.2023 to the notice in GST ASMT-10, dt.06.04.2023 in relation to the tax period in question. From the above, averment it is suffice to hold that, the petitioner is aware of the fact that the respondent had initiated assessment against it. Therefore, the contention of the petitioner cannot be accepted and the same is liable to be rejected. Further, the petitioner has not explained the delay in filing the appeal or the delay caused in approaching this Court to the present writ petition. It is apparent from the record that, after rejection of the appeal filed by the petitioner, the 3rd respondent issued notice for attachment on 19.12.2025, thereafter the present writ petition is filed. Further, the petitioner also did not explain the delay between the date of rejection of its appeal till filing of the present writ petition. In the absence explanation for the delay, the present writ petition is liable to be dismissed on the ground of laches.

9. Be that as it may, it is contended by the petitioner that the assessment order did not contain Document Identification Number (DIN). Further, the counsel for the

petitioner would contend that the show cause notices did not contain signature of the 3rd respondent, therefore the same cannot be treated as valid in the eye of law. In this regard, a perusal of the assessment order, it is clear that the same does contain Reference No:37AAQFK8683D17Q/2019-20/DRC-07. It is pertinent to note this reference number is auto generated by the system while uploading the order of assessment in the portal. Further, this number is exclusively assigned to the assessment order in question.

10. Further, this Court while dealing with the similar issues, rejected the same by order dt.26.09.2025 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.

11. Further, following the said order this Court rejected a similar contentions raised by the petitioner in W.P.No.1363 of 2026 by order dt.31.01.2026, which is as under:

“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.”

12. Apart from the same, as already noted, the petitioner has not offered the explanation for the delay in preferring the present writ petition. None of the grounds raised in the writ petition are tenable and there are no merits in the present writ petition.

13. For the aforesaid reasons and following the orders passed by this Court in the above referred Writ Petitions, the present Writ Petition is liable to be rejected and accordingly the same 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

09.02.2026
DR

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THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

AND

THE HONOURABLE SRI JUSTICE T.C.D. SEKHAR

WP No.2871 OF 2026
DT. 09.02.2026

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