



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

**[3536]**

WEDNESDAY, THE THIRTIETH DAY OF APRIL  
TWO THOUSAND AND TWENTY FIVE

**PRESENT**

**THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO**

**THE HONOURABLE DR JUSTICE Y. LAKSHMANA RAO**

**WRIT PETITION NO: 11289/2025**

**Between:**

M/s Usman Enterprises

**...PETITIONER**

**AND**

The Assistant Commissssioner St and Others

**...RESPONDENT(S)**

**Counsel for the Petitioner:**

1. SHAIK JEELANI BASHA

**Counsel for the Respondent(S):**

1. GP FOR COMMERCIAL TAX

**The Court made the following order:** *(per Hon'ble Sri Justice R Raghunandan Rao)*

The petitioner was served with an assessment order, in FORM GST DRC-07, dated 25.04.2024, passed by the 2<sup>nd</sup> respondent, under the Goods and Service Tax Act, 2017 [for short "the GST Act"] for the period 2018-19. This order has been challenged by the petitioner in the present writ petition.

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

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

4. 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.

5. 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.

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

7. Accordingly, this Writ Petition is disposed of, setting aside the impugned assessment order, dated 25.04.2024, issued by the 2<sup>nd</sup> respondent, with liberty to the 2<sup>nd</sup> respondent to conduct fresh assessment, after giving notice and by assigning a signature to the said order. The period from the date of the impugned assessment order, 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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**Dr. Y. LAKSHMANA RAO, J**

Date: 30.04.2025

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

**AND**

**THE HON'BLE DR SRI JUSTICE Y. LAKSHMANA RAO**

**WRIT PETITION NO:11289 of 2025**

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

**30.04.2025**

**MJA**