



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

[3525]

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

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE DR JUSTICE K MANMADHA RAO

WRIT PETITION NO: 7829/2025

Between:

M/s Syed Abdul Ghouse

...PETITIONER

AND

The Assistant Commissioner and Others

...RESPONDENT(S)

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 order:

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

The petitioner was served by an assessment order, dated 31.05.2023, passed by the 1st respondent, under the Goods and Service Tax Act, 2017 [for short "the GST Act"] for the period 2017-18 to 2021-2022, this order has been challenged by the petitioner.

2. This assessment order, in Form GST DRC-07, 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. 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 31.05.2023, issued by the 1st respondent, with liberty to the 1st 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 orders, 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, miscellaneous petitions, if any, shall stand closed.

R. RAGHUNANDAN RAO,J

DR. K. MANMADHA RAO,J

RJS

HON'BLE SRI JUSTICE R. RAGHUNANDAN RAO

&

HON'BLE DR. JUSTICE K. MANMADHA RAO

WRIT PETITION NO: 7829 of 2025

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

Dt: 02.04.2025

RJS