

IN THE HIGH COURT OF ANDHRA PRADESH :: AMARAVATI

(Special Original Jurisdiction)

TUESDAY, THE TWENTY THIRD DAY OF JULY

TWO THOUSAND AND TWENTY FOUR

PRESENT



THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE HARINATH.N

WRIT PETITION NO: 12847 OF 2023

Between:

1. M/s.Vijay Rajendra Electricals, D.No.9/77/25, Poolabhavi Street, Vijayawada, Krishna District, Represented by its Proprietor, Mr. Pritesh Kumar B Jain, S/o Bharat Kumar Jain,

...PETITIONER

AND

1. The State of Andhra Pradesh, Rep. by its Principal Secretary, Revenue (CT) Department, Velagapudi, Amaravathi, Guntur District, Andhra Pradesh.
2. Appellate Additional Commissioner(ST), Vijayawada,
3. Assistant Commissioner (ST), Samarangam Chowk Circle, No. I Division, Vijayawada.

...RESPONDENTS

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 issue an appropriate writ, order or direction more particularly one in the nature of Writ of Mandamus declaring the order of the 2nd respondent in Form GST APL-04 (CGST and SGST and IGST) vide CTD order No. DIN3710022385233, Dt.10-02-2023 for the tax period July' 2017 to Sep' 2020 confirming the assessment order of the 3rd respondent

Dt. 31-12-2021 levying IGST of Rs.1,87,05,703/-, CGST of Rs.53,24,238/- and SGST of Rs.53,24,238/- total comes to Rs.2,93,54,179/- as illegal, arbitrary, without authority of law and without jurisdiction, void ab initio, as the assessment order was passed by the 3rd respondent without authorization and contrary to the provisions of the IGST Act and consequently set aside the same.

IA NO: 1 OF 2023

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 to grant stay of all further proceedings, including recovery, pursuant to the impugned appeal order of the 2nd Respondent, in Form APL-04 (IGST, CGST and SGST), Dt. 10-02-2023, vide CTD AO No. DIN3710022385233, for the tax period July' 2017 to Sep' 2020, pending disposal of the Writ Petition.

Counsel for the Petitioner(s):SRI. SINGAM SRINIVASA RAO

Counsel for the Respondent Nos.1 to 3: GP FOR COMMERCIAL TAX

The Court made the following: ORDER



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

[3488]

TUESDAY, THE TWENTY THIRD DAY OF JULY
TWO THOUSAND AND TWENTY FOUR

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE HARINATH.N

WRIT PETITION NO: 12847/2023

Between:

M/s. Vijay Rajendra Electricals

...PETITIONER

AND

The State Of Andhra Pradesh and Others

...RESPONDENT(S)

Counsel for the Petitioner:

1. SINGAM SRINIVASA RAO

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 3rd respondent had passed an assessment order against the petitioner dated 31.12.2021 levying certain taxes under the Central Goods and Service Tax Act, State Goods and Services Tax Act and Integrated Goods and Service Tax Act aggregating to Rs.2,93,52,179/-. Aggrieved by the said order, the petitioner has approached the 2nd respondent by way of an appeal. This appeal was dismissed by the 2nd respondent by an order dated 10.02.2023.

2. The petitioner challenged both the order of assessment as well as the appellate order before this Court, by way of the present Writ Petition raising various contentions.

3. One of the contentions raised by the petitioner was that the assessment order dated 31.12.2021 has not been signed and as such on account of this infirmity the said order becomes invalid order.

4. The learned Government Pleader for Commercial Tax does not dispute this fact.

5. In similar matters, this Court, had been setting aside such orders wherever such orders were not signed either manually or digitally.

6. Accordingly, the order of the 3rd respondent dated 31.12.2021 is set aside on this ground. Consequently, the appellate order dated 10.02.2023 would also fall.

7. In view of the above, this Writ Petition is allowed setting aside the both assessment order of the 3rd respondent dated 31.12.2021 and the appellate order of the 2nd respondent dated 10.02.2023 and remanding the matter back to the 3rd respondent for disposal in accordance with law. There shall be no order as to costs.

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

//TRUE COPY//

Sd/- K.J.RAJA BABU
ASSISTANT REGISTRAR

NB
SECTION OFFICER

To,

1. The Principal Secretary, Revenue (CT) Department, Government of Andhra Pradesh, Velagapudi, Amaravathi, Guntur District, Andhra Pradesh.
2. Appellate Additional Commissioner(ST), Vijayawada,
3. Assistant Commissioner (ST), Samarangam Chowk Circle, No. 1 Division, Vijayawada.

4. One CC to SRI. SINGAM SRINIVASA RAO, Advocate [OPUC]
5. Two CCs to GP FOR COMMERCIAL TAX, High Court Of Andhra Pradesh. [OUT]
6. **Three CD Copies**

VSNL

ACCTS



**HIGH COURT
DATED:23/07/2024**

ORDER

WP.No.12847 of 2023



**ALLOWING THE WP
WITHOUT COSTS**