[3529]

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

(SPECIAL ORIGINAL JURISDICTION)

MONDAY, THE FIFTEENTH DAY OF JUNE

TWO THOUSAND AND TWENTY SIX

:PRESENT:

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 14461 OF 2026

Between:

M/S Vijaya Bhaskar Reddy Lakki Reddy, S/o Venkata Reddy Lakki Reddy aged about 45 years D.No.1, Itrampeta, Ayyavaripalli, B. Kodur, YSR District-516193, Andhra Pradesh. GSTIN 37ACIPL3970E2ZH.

Petitioner

AND

1. The Superintendent Of Central Tax, Proddatur-II CGST Range, D.No.3/916, Old DSP Office Building, YMR Colony, Proddatur - 516360.
2. The Assistant Commissioner of Central Tax, Kadapa CGST Division, III Floor, LKR Towers, Rajiv Marg, APHB Colony, Kadapa 516004.
3. The Commissioner of Central Tax, Tirupati CGST Commissionerate, Tirupati.-517501.
4. The Union of India, rep. by the Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi-110001.

Respondents

Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a Writ, Order or direction particularly one in the nature 'WRIT OF MANDAMUS' may a. To quash and set aside the unsigned impugned summary order in Form GST DRC-07 bearing Reference No. ZD370824021425F dated 27.08.2024 (Annexure P-4) and the Order-in-Original NO.YL0403-13-2024-25 dated 26.08.2024 (Annexure P-3), passed by the 1st Respondent, as being illegal, arbitrary, without jurisdiction and contrary to the provisions of the CGST/APGST Act, 2017.

IA NO: 1 OF 2026

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to order stay of all recovery proceedings pursuant to the impugned order in Form GST DRC-07 bearing Reference No.ZD370824021425F dated 27.08.2024, and the Order-in-Original No.YL0403-13-2024-25 dated 26.08.2024, and Pending disposal of WP 14461 of 2026, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and upon hearing the arguments of K.RAGHAVENDER REDDY Advocate for the Petitioner, SRI SANTHI CHANDRA Advocate for the Respondent(s) and the Court made the following.

ORDER

"The petitioner has approached this Court challenging an order of assessment, dated 26.08.2024, on the ground that, it is unsigned.

The learned Standing Counsel appearing for the respondents, would contend that, the said order is a system-generated order, which automatically contains the signature of the assessing authority.

A perusal of the printout of the said order does not show such signature being available.

As the learned Standing Counsel seeks time to file a counter-affidavit with necessary material, it would be appropriate to grant time for such purpose.

Accordingly, the matter is posted to 20.07.2026.

In the meanwhile, there shall be stay of collection of tax pursuant to the impugned order, dated 26.08.2024, subject to the condition of the petitioner depositing 20% of the disputed tax."

SD/- P.SIVA SITA RAMA KUMAR
ASSISTANT REGISTRAR

//TRUE COPY// **SECTION OFFICER**

To,

1. The Superintendent Of Central Tax, Proddatur-II CGST Range, D.No.3/916, Old DSP Office Building, YMR Colony, Proddatur - 516360.

2. The Assistant Commissioner of Central Tax, Kadapa CGST Division, III Floor, LKR Towers, Rajiv Marg, APHB Colony, Kadapa 516004.
3. The Commissioner of Central Tax, Tirupati CGST Commissionerate, Tirupati.- 517501.
4. The Union of India, rep. by the Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi-110001. (by RPAD 1 to 4)
5. One CC to SRI. K.RAGHAVENDER REDDY Advocate [OPUC]
6. One CC to SRI. SANTHI CHANDRA Advocate [OPUC]
7. **One spare copy**

TVSR

HIGH COURT

RRR,J

&

TCDS,J

DATED: 15/06/2026

THE MATTER IS POSTED TO 20.07.2026.

ORDER

HIGH COURT OF ANDHRA PRADESH
SPECIAL CELL
01 JUL 2026
★ DESPATCHED ★

WP.No.14461 of 2026

DIRECTION