

CASE DETAILS

PRIMARY DETAILS						
Main Number	WP 33211/2023		SR Number	WPSR 51417/2023		
Petitioner	M/S. LAXMI GANESH KIRANA AND GENERAL STORES		Respondent	THE APPELLATE AUTHORITY		
Petitioner Advocate	C SANJEEVA RAO		Respondent Advocate			
Case Category	NON-SERVICE		District	VISA KHAPATNAM		
Filing Date	22/12/2023		Registration Date	23/12/2023		
Listing Date	27/12/2023		Case Status	DISPOSED		
Disposal Date	27-12-2023		Diposal Type	DISPOSED OF NO COSTS		
Purpose	FOR ADMISSION		Scrutiny Officer name	SNS		
Hon'ble Judges	The Honourable Sri Justice G.NARENDAR, The Honourable Sri Justice NYAPATHY VIJAY					
Category						
Category	WP		Sub Category	COMMERCIAL TAXES (MISC.MATTE		
Sub Sub Category	-					
IA DETAILS						
IA Number	Filing Date	Advocate Name	Misc.Paper Type	Status	Prayer	Order D
IA 1/2023	23/12/2023	C SANJEEVA RAO	Stay Petition	Pending	IA PRAYER	-
IASR 111141/2023	22/12/2023	C SANJEEVA RAO (13625)	Stay Petition	PENDING FOR SCRUTINY		
USR Details						
USR Number	Advocate Name		USR Type	USR Filing Date	Remarks	
CONNECTED MATTERS						
Connected Case Number						
VAKALATH						
Advocate Code	Advocate Name		P/R No.	Remarks		
2008	GP FOR REVENUE		3(R)	-----		
LOWER COURT DETAILS						
PRAYER						
<p>may be pleased to issue Writ of Mandamus or any other appropriate Writ or Order or Direction declaring the action of the 1 respondent in dismissing the appeal vide 27 06 2023 in GTD St Order No DIN 3727062378911 served on the petitioner on 09 10 2023 without considering the detailed grounds of appeal for the tax period July November 2018 as illegal arbitrary contrary to the provisions of the Act 2017 and the same is in violation of principles of natural justice and consequently set aside Proceedings of the 1st Respondent dated 27 06 2023 as null and void and pass such</p>						
PETITIONER(S)						
S.No	Petitioner(S) Name					
1	M/S LAXMI GANESH KIRANA AND GENERAL STORES 27130 Appughar Road MVP Colony Visakhapatnam530017 State of Andhra Pradesh Rep by its Proprietor Mr Potnuru Jeevan Kumar					
RESPONDENT(S)						
R.No	Respondent(S) Name					
1	THE APPELLATE AUTHORITY O/o Additional Commisisoner ST Vijayawada NTR District					
2	The Assistant Commissioner State Tax Chinawaltair Circle Visakhapatnam1 Division Visakhapatnam State of Andhra Pradesh					
3	The State of Andhra Pradesh Rep by its Principal Secretary Revenue CT Department A P Secretariat at Velagapudi Guntur District					
ORDERS						
Order on	Judge Name	Date of Orders	Order Type	Order Details		
WP 33211/2023	The Honourable Sri Justice G.NARENDAR, The Honourable Sri Justice NYAPATHY VIJAY	2023-12-27	Final Order	View (https://aphc.gov.in/hcorders/2023/206300332112)		

**HON'BLE SRI JUSTICE G.NARENDAR
AND
HON'BLE SRI JUSTICE NYAPATHY VIJAY**

WRIT PETITION NO.33211 of 2023

ORDER:- *(per Hon'ble Sri Justice G.Narendar)*

Heard learned counsel for the petitioner and learned G.P.(CT-I) Sri T.C.D.Sekhar for the respondents.

2. The Learned Counsel for the Petitioner, would at the very outset point out that the impugned proceedings/order has not been signed by the authority while passing the order and that the said issue is covered by the ruling of the Coordinate Bench rendered in W.P.No.2830 of 2023 which was disposed on 14.02.2023.

3. The Learned Government Pleader for Commercial Tax would try to support the same by contending that an inadvertent error cannot be a ground to nullify the entire proceedings that the prayer of the petitioner is that the proceedings should be returned being inequitable and hence, he would submit that the relief sought for, be rejected.

4. It appears that the earlier order of the Coordinate Bench revolves around a similar issue and the Coordinate Bench has taken a view, that the matter requires to be

relegated to the authorities for conclusion in accordance with law. The Coordinate Bench while disposing of the writ petition pleased to pass the following order:

“For the aforesaid reasons, this writ petition is allowed, setting aside the impugned order of the 1st Respondent, dated 23.11.2022 and the DRC-07 notice, dated 23.11.2022 for the tax period 207-18, 2018-19 and 2019-20, as well as the show cause notice dated 22.10.2022 and DRC-01 notice, dated 22.10.2022 issued by the 1st Respondent and uploaded in the GST common portal. However, this order will not preclude the respondents from proceeding in accordance with law, in the light of the observations made supra. There shall be no order as to costs.”

5. In our considered opinion and in light of the rules, it is apparent that the impugned proceedings would not tantamount to an order in the absence of a signature on the order. In the absence of a signature being appended to the same, the order being passed in discharge of statutory duties and that which requires to be signed by the authority, is no order in the eye of law.

6. In that view of the matter, we are in agreement with the view expressed by the Coordinate Bench.

7. Accordingly, this writ petition is allowed, setting aside the impugned order of the 1st respondent, dated 27.06.2023. However, this order will not preclude the respondents from proceeding in accordance with law. There shall be no order as to costs.

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

JUSTICE G.NARENDAR

JUSTICE NYAPATHY VIJAY

27.12.2023

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**HON'BLE SRI JUSTICE G.NARENDAR
AND
HON'BLE SRI JUSTICE NYAPATHY VIJAY**

WRIT PETITION NO.33211 of 2023

Dated: 27.12.2023

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