APHC010390362026

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

Bench Sr.No:-111 [3543]

WRIT PETITION NO: 21114 of 2026

M/s. Deepam Industries, ...Petitioner

Vs.

The State Of Andhra Pradesh and Others ...Respondent(s)

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CORAM : SRI JUSTICE NINALA JAYASURYA
SRI JUSTICE T.C.D.SEKHAR

DATE : 29th September 2026

Present :

Advocate for Petitioner: SIDDILINGAM GANESH NANDA

Advocate for Respondent: GP FOR COMMERCIAL TAX

HON'BLE SRI JUSTICE NINALA JAYASURYA

AND

HON'BLE SRI JUSTICE T.C.D. SEKHAR

WP No.21114 OF 2026

ORDER:- *(Per Hon'ble Sri Justice T.C.D. Sekhar)*

1. The petitioner is a registered dealer under GST Act. Pursuant to authorization issued under Section 65 of the Act by the 2nd respondent, audit was proposed to be conducted against the petitioner and accordingly Form GST ADT-01, dt.12.12.2024 was issued to the petitioner. Thereafter, notice dt.17.06.2025 was issued calling upon the petitioner for submission of books of accounts. Accordingly, the petitioner submitted books of accounts for the years from April, 2021 to March, 2022 on 10.09.2025. A discrepancy notice dt.12.09.2025 was issued to the petitioner and subsequently it was culminated into submission of Final Audit Report in Form ADT-02, dt.16.09.2025.

2. Based on the findings in the Audit Report, a show cause notice dt.29.09.2025 was issued to the petitioner calling for objections. After receipt of the said notice, the petitioner submitted its reply on 05.11.2025 and thereafter the 3rd respondent after affording opportunity of being heard on three occasions, passed

impugned assessment dt.16.12.2025 raising a demand of Rs.36,96,377/-. Under the impugned order the substantial demand arises from disallowance of ITC. Questioning the said assessment order, the present writ petition is filed.

3. The counsel for the petitioner would submit that on 23.04.2025 a devastating fire broke out at the petitioners manufacturing unit and the Principal place of business situated at S.No.47, OG, Kuppam Road, Keelapattu Village, Nagari, Chittoor District. Proof evidencing the same, report No.6/2025-2026 issued by the Station Fire Officer, Nagari, Fire Station, AP SDR and Fire Services was filed along with the writ petition.

4. It is the further case of the petitioner that, during the audit the 3rd respondent having noted the several scanned purchase invoices, requested the petitioner to furnish the soft copies of such invoices through whatsapp. Accordingly, it is the case of the petitioner that he has sent the same in Zip file with 41 MB to the 3rd respondents whatsapp No.8309699207 on 09.12.2025.

5. It is the further contention of the petitioner, despite showing the invoices during the personal hearing and the same was also send through whatsapp to the 3rd respondent, the same was

not considered while passing the order under challenge. It is the specific case of the petitioner that GST portal would allow the file to the extent of 10 MB only, whereas the invoices submitted through Zip file contains 41 MB and therefore, it was submitted to the 3rd respondent through whatsapp.

5. A perusal of the impugned order, it is evident that the 3rd respondent disallowed the Input Tax Credit availed by the petitioner on the ground that it did not produce the original tax invoices. Further, there is no reference to the invoices sent by the petitioner through whatapp on 09.12.2025. Copy of screen shot sending the message to 3rd respondent is placed before this Court.

6. On the other hand, Sri S.A.V. Sai Kumar, learned Assistant Government Pleader for Commercial Taxes appearing for the department would submit that, though the petitioner submitted the duplicate invoices in Zip file through whatsapp on 09.12.2025 to the 3rd respondent, the same could not be opened and therefore the contents of the said soft copies sent through Zip file were never verified. On instructions he would further submit mere act of forwarding a file which could not be opened creates any amount of doubts especially the same was sent without any covering letter,

therefore the soft copy sent through Zip file was not considered by the officer while passing the assessment order.

7. We have considered the respective submissions of the counsel on record. It is not in dispute that there was fire accident in the petitioners Unit. It is the specific case of the petitioner, during the personal hearing, it has furnished all the relevant documents, along with invoices and the same were noted by the 3rd respondent and thereafter requested the petitioner to send soft copies of the invoices. It is also not in dispute that, the petitioner sent soft copies of invoices in a Zip file with 41 MB through whatsapp to the 3rd respondent.

8. A perusal of instructions submitted by the 3rd respondent, it is evident that the Zip file sent by the petitioner could not be opened by the 3rd respondent and the same could not be verified by him. In such circumstances, the only course open to the 3rd respondent was to issue notice to the petitioners and to submit either in proper format or could have asked the petitioner to submit the invoices manually. In the case on hand, the 3rd respondent without calling for the invoices from the petitioner, hastily passed the order under challenge without affording proper and effective opportunity to the petitioner to substantiate its claim.

9. It is the specific case of the petitioner that, during the personal hearing, the 3rd respondent took note of the documents submitted by the petitioner which were obtained in soft copies from its suppliers. Further, the 3rd respondent having requested the petitioner to send the same the invoices obtained by the petitioner from its suppliers, ought not to have passed the order under challenge without issuing notice to the petitioner for production of the said documents.

10. In the circumstances, the order under challenge is liable to be interdicted by this Court inasmuch as no proper opportunity was afforded to the petitioner while passing the order under challenge. We also noticed that though the impugned order was passed on 16.12.2025, absolutely no explanation was offered in the affidavit filed in support of the writ petition in respect of the delay in approaching this Court.

11. For the reasons recorded supra, the impugned order dt.16.12.2025 passed by the 3rd respondent is set aside, subject to the condition that the petitioner deposits 10% of the disputed tax within a period of four (04) weeks from the date of receipt of copy of this order. If, the amount is not deposited within the stipulated time, this order shall automatically stand revoked.

12. Accordingly, the writ petition is disposed of. There shall be no order as to costs.

As a sequel, pending applications, if any shall stand closed.

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JUSTICE NINALA JAYASURYA

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JUSTICE T.C.D. SEKHAR

29.09.2026
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HON'BLE SRI JUSTICE NINALA JAYASURYA
AND

THE HONOURABLE SRI JUSTICE T.C.D. SEKHAR

WP No.21114 OF 2026
Date 29.09.2026

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