



# Lawgics

By Nidhi, Advocate



Judgment No.: 189  
Dt.:17-01-2025



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## Judgment Deals With

Sections 160 & 169 of CGST Act, 2017, cannot rectify a defect of absence of the signature of assessing officer on assessment order, thus making such order invalid in the eyes of law.

Section/Rule	Section 160 and Section 169
Authority	Andra Pradesh High Court
Case Name	Sandhya Constructions VS The State Of Andhra Pradesh
Dated	03 <sup>rd</sup> January, 2025
Citation	WRIT PETITION NO. 31441 / 2024

### Brief facts of the case:

The petitioner was served with an assessment order, in Form GST DRC-07, dated 29.04.2023, for the period 2019-20 to 2020-21.

### Contention of the Petitioner:

The assessment order was challenged by the petitioner, on various grounds, **including the ground that the said proceeding does not contain the signature** of the assessing officer.

### Findings and Decision of the Court:

It was held that the signature on the assessment order cannot be dispensed with and the provisions of Sections 160 & 169 of CGST Act, 2017, would not rectify such a defect.

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.

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.

Thus, the impugned assessment order in Form GST DRC-07, dated 29.04.2023, was set aside.

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