

APHC010420782025



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

[3529]

WEDNESDAY, THE THIRTEENTH DAY OF AUGUST
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 21402/2025 Between:

1. ARHAAN FERROUS AND NON FERROUS SOLUTIONS PVT LTD, SY. NO. 359/4, GUDIYATHAM ROAD, IRUVARAM VILLAGE, CHITTOOR, ANDHRA PRADESH - 517001. REP. BY ITS DIRECTOR MR. SHAIK RIZWAN.

...PETITIONER

AND

1. THE SUPERINTENDENT, CHITTOOR-1 RANGE, TIRUPATI DIVISION, ANDHRA PRADESH.
2. THE PRINCIPAL COMMISSIONER OF CENTRAL TAX, TIRUPATI COMMISSIONERATE, 9/86A, AMARAVATHI NAGAR, M.R.PALLI, TIRUPATI-517502, ANDHRA PRADESH.
3. THE UNION OF INDIA, REPRESENTED BY ITS SECRETARY. MINISTRY OF FINANCE, CENTRAL SECRETARIAT, NEW DELHI.
4. THE ASSISTANT COMMISSIONER OF STATE TAX, CHITTOOR-1 CIRCLE, CHITTOOR DISTRICT, ANDHRA PRADESH.

...RESPONDENT(S):

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 a Writ of Mandamus or any other appropriate writ or order or direction by i) declaring the action of the 1st respondent in cancelling the registration of the petitioner at the instance of the 4th respondent and the concerned State GST authorities without referring to the specific instances and the transactions which are fake and cancelling the registration of the petitioner invoking power under Section 29 of COST Act 2017 read with Rule 21 under

the COST Rules 2017 as illegal, arbitrary, high handed, without authority of law and jurisdiction, vitiated on account of violation of principles of natural justice and also in violation of Article 19 and 21 of the Constitution of India ii) declare that the impugned show cause notice as well as the impugned order of cancelling the registration are not valid in the eye of law since they did not contain the mandatory requirement of DIN number as held by this Honble Court and the Honble Supreme Court and also invalid in the eye of law as the show cause notice did not contain valid digital signature and consequently set aside the impugned show cause notice of the 1st respondent in Form GST REG-17 dated 08-05-2025 and the impugned order of cancellation of registration in Form GST REG-19 dated 17-07-2025 and pass

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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 direct the 1st respondent to forthwith restore the registration of the petitioner in pursuance of the impugned order of cancellation of registration in F^{na}QST REG-19 dated 17-07-2025 pending disposal of the writ petition as otherwise the petitioner would be put to irreparable loss and hardship.

Counsel for the Petitioner:

1. V SIDDHARTH REDDY

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX
- 2.

The Court made the following Order: *(per Hon'ble Sri Justice R. Raghunandan Rao)*

The petitioner was served with the show-cause notice for cancellation of registration, dated 08.05.2025, passed by the 1st respondent, under the Goods and Service Tax Act, 2017 [for short "the GST Act"]. This show-cause notice of the 1st respondent has been challenged by the petitioner in this Writ Petition.

2. The show-cause notice, dated 08.05.2025, is challenged by the petitioner, on various grounds, including the ground that the said proceeding did not contain a DIN number.
3. Smt. Santhi Chandra, learned Senior Standing Counsel for the respondents, on instructions, submits that there is no DIN number on the impugned show-cause notice.
4. The question of the effect of non-inclusion of DIN number on proceedings, under the G.S.T. Act, came to be considered by the Hon'ble Supreme Court in the case of ***Pradeep Goyal Vs. Union of India & Ors***¹. The Hon'ble Supreme Court, after noticing the provisions of the Act and the circular issued by the Central Board of Indirect Taxes and Customs (*herein referred to as "C.B.I.C."*), had held that an order, which does not contain a DIN number would be invalid.
5. A Division Bench of this Court in the case of ***M/s. Cluster Enterprises Vs. The Deputy Assistant Commissioner (ST)-2, Kadapa***², on the basis of the circular, dated 23.12.2019, bearing No.128/47/2019-GST, issued by the C.B.I.C., had held that non-mention of a DIN number would mitigate against the validity of such proceedings. Another Division Bench of this Court in the case of ***Sai Manikanta Electrical Contractors Vs. The Deputy Commissioner, Special Circle, Visakhapatnam***³, had also held that non-mention of a DIN number would require the order to be set aside.

¹ 2022 (63) G.S.T.L. 286 (SC)

² 2024 (88) G.S.T.L. 179 (A.P.)

³ 2024 (88) G.S.T.L. 303 (A.P.)

6. In view of the aforesaid judgments and the circular issued by the C.B.I.C., the non-mention of a DIN number in this show-cause notice, which was uploaded in the portal, requires this show-cause notice to be set aside.
7. Accordingly, this Writ Petition is disposed of setting aside the show-cause notice, dated 08.05.2025, passed by the 1st respondent, with liberty to the 1st respondent to conduct fresh assessment, after giving notice to the petitioner and assigning a DIN number to the said show-cause notice. Consequently, the Order of cancellation dated 17.07.2025, passed by the 1st respondent is also set aside. The period from the date of this show-cause notice, till the date of receipt of this Order shall be excluded for the purposes of limitation.
8. Sri V. Bhaskar Reddy, learned Senior Counsel appearing on behalf of Sri V. Siddharth Reddy, learned counsel for the petitioner contends that the petitioner is being harassed by service of the orders of cancellation of registration and that the petitioner should be served with all the relevant papers to enable the petitioner to offer his explanation.
9. The same shall be taken into account by the respondent authorities while considering the question of whether the registration of the petitioner should be cancelled or not. There shall be no order as to costs.

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

R. RAGHUNANDAN RAO, J.

T.C.D. SEKHAR, J.

Dated: 13.08.2025

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THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

W.P.No.21402/2025

(per Hon'ble Sri Justice R. Raghunandan Rao)

Date: 13.08.2025

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