APHC010320572025

IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI **[3541]**
(Special Original Jurisdiction)

FRIDAY, THE TWENTY SECOND DAY OF AUGUST
TWO THOUSAND AND TWENTY FIVE

PRESENT THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO THE HONOURABLE SMT JUSTICE SUMATHI JAGADAM

WRIT PETITION Nos:16500, 16548 & 18862 of 2025

W.P.No:16500/2025 Between:

M/s. Mahadev Transport And Contractors **...PETITIONER**

AND

Assistant Commissioner and Others **...RESPONDENT(S)**

Counsel for the Petitioner:

1. KARTHIK RAMANA PUTTAMREDDY

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

W.P.No:16548/2025
Between:

Mahadev Transport And Contractors **...PETITIONER**

AND

Assistant Commissioner and Others **...RESPONDENT(S)**

Counsel for the Petitioner:

1. KARTHIK RAMANA PUTTAMREDDY

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

W.P.No:18862/2025 Between:

M/s. Venkata Siva Kumar Bandi **...PETITIONER**

AND

The Assistant Commissioner St and Others **...RESPONDENT(S)**

Counsel for the Petitioner:

1. SRINIVASA RAO KUDUPUDI

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

The Court made the following common order:

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

This batch of Writ Petitions are being disposed of, by way of this common order, on account of the fact that the issues raised in these Writ petitions are identical.

2. In all these cases petitioners, who are registered under the GST regime, have approached this Court challenging assessment orders passed against them. The main ground for challenge, in all these cases, is the lack of a Document Identification Number on the orders, passed by the assessing officers.

3. Under the GST Act, the Central Board of Indirect Taxes and Customs, has been given power to issue guidelines and directions to the tax authorities, for the purposes of better compliance with the provisions of the Act and the Rules made under the acts.

4. The Central Board of Indirect Taxes and Customs, in exercise of this power under Section 168(1) of the CGST Act, 2017, had issued a Circular bearing No.122/41/2019-GST, dated 05.11.2019. In this Circular, the board stated that in keeping with the Government's objectives of transparency and accountability in indirect tax administration, a system for electronic generation of a Document Identification Number has been put in place and that all communications sent by any authority would have to include a Document

Identification Number. It was further stipulated that the presence of a Document Identification Number is a mandatory requirement and that every document, communication and proceedings issued under the provisions of the CGST Act and Rules should contain a Document Identification Number. The Central Board of Indirect Taxes and Customs had then issued a subsequent Circular dated 23.12.2019 bearing Circular No.128/47/2019-GST stating that any specified communication which does not bear electronic generated document identification number would be treated as invalid and deemed to have never been issued. This Circular came to be considered by the Hon'ble Supreme Court in the case of **Pradeep Goyal vs. Union of India**[1]**.** The Hon'ble Supreme Court had specially mentioned this Circular which requires to be followed.

5. Earlier, Writ Petitions, challenging orders of assessment which did not contain a Document Identification Number and even orders containing Document Identification Numbers where the show cause notice or other communications preceding such an assessment order were filed. This Court, in these cases, including the judgment of this Court in **Cluster Enterprises vs. The Deputy Assistant Commissioner**[2]**.,** had held that the absence of the Document Identification Number would invalidate the order of assessment. Following these judgments, this Court has

[1] **(2022) 63 GSTL 286(SC)**
[2] **2024 (88) G.S.T.L page 179(A.P)**

consistently been setting aside any assessment order which does not contain a Document Identification Number and is remanding the same back to the assessing authority for passing appropriate orders in accordance with law. The petitioners, in this batch of Writ Petitions, also challenge the assessment orders passed without including a Document Identification Number. The details of the Writ Petitions and the dates on which the impugned assessment orders have been passed are set out in the table given below:

Sl.No	W.P.No.	Petitioner Name	Date of assessment order challenged	Explanation for the delay (if any)	No DIN / No Sign
1	16500 of 2025	Mahadev Transport and Contractors	11-07-2023	Challenged the complete proceedings (show cause notice and Final assessment order, and attachment of petitioner's immovable properties), based on No DIN and lack of signature. Delay due to lack of information of the proceedings till the attachment of immovable properties is made in April 2025. Due to lack of DIN the limitation period and right for appeal does not arise.	No DIN

2	16548 of 2025	Mahadev Transport and Contractors	20-06-2023	Petitioner could not respond to the show cause notice due to the fact that all the notices appear to have been uploaded on the portal and no physical notices were furnished to the petitioner. The petitioner was not in a position to pay the taxes due to non - receipt of the bills due from his customers, the petitioner could not file the return.	No DIN
3	18862 of 2025	Venkata Siva Kumar Bandi	30-01-2021	1. Delay due to government contractors belatedly approving and paying bills, which delayed TDS reporting and turnover reporting by petitioner. 2. No physical copy of the assessment order was received through post or mail.	No DIN
4	19548 of 2025	Sri Venkata Sai Pesticides and Seeds	10-03-2022	No physical copy of the assessment order was received through post or mail, the petitioner could not verify the portal in the orders section or additional orders section.	No DIN

6. As can be seen from the said table above, the orders under challenge have been passed quite some time back and there is significant delay in challenging these orders. The affidavits filed in support of these Writ

Petitions have also sought to explain the delay. The reasons given for the delay, in approaching this Court, are also set out in the table above.

7. This Court has heard the learned counsel appearing for the petitioners in the present batch of cases as well as the learned Government Pleader and the learned Standing Counsel appearing for the Central Taxation Authorities.

8. The learned counsel for the petitioners would contend that the instructions issued by the Central Board of Indirect Taxes and Customs are binding on the authorities and the lack of a Document Identification Number in an assessment order would render the said assessment order a nullity and the said order would be a void order. It is contended that once an order is void, no steps can be taken for collection of tax on the basis of such orders and for all practicable purposes, there is no order of assessment in existence. In such a situation, this Court by declaring the obvious, that the orders are void, and permitting the assessing authorities to undertake fresh assessments, would only be beneficial to the department apart from being beneficial to the registered persons who have suffered these orders. Learned counsel for the petitioners would contend that the question of laches or delay would not arise as the impugned order is itself a dead letter which cannot be revived and the orders of this Court setting aside such orders would only clarify and allay any confusion or ambiguity about the status of such orders.

9. The learned Government Pleader for Commercial Taxes as well as the learned Standing Counsel for the Central Taxation Authorities would contend that the language in the circulars only stipulates that such order are invalid. Such orders would not amount to void orders. In that view of the matter, the orders would remain in force and are enforceable unless set-aside by this Court. Where such an order is necessary, it would be essential that the petitioners, seeking such orders, approach this Court expeditiously. Failure to approach this Court within a reasonable period of time would amount to laches and this Court would have the discretion to refuse relief on the ground of laches.

10. The instructions issued by the Central Board of Indirect Taxes and Customs are instructions issued under Section 168 of the CGST Act.

Section 168 of the CGST Act reads as follows:

> **Section 168**. **Power to issue instructions or directions**.
>
> (1) The Board may, if it considers it necessary or expedient so to do for the purpose of uniformity in the implementation of this Act, issue such orders, instructions or directions to the central tax officers as it may deem fit, and thereupon all such officers and all other persons employed in the implementation of this Act shall observe and follow such orders, instructions or directions.
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> (2) The Commissioner specified in clause *(91)* of section 2, subsection *(3)* of section 5, clause *(b)* of sub-section *(9)* of section 25, sub-sections *(3)* and *(4)* of section 35, sub-section *(1)* of section 37, sub-section *(6)* of section 39, [2][[3][section 44], sub-sections (4) and (5) of section 52,] [4][sub-section *(1)* of section 143, except the second proviso thereof], clause *(l)* of sub-section *(3)* of section 158 and section 167

> shall mean a Commissioner or Joint Secretary posted in the Board and such Commissioner or Joint Secretary shall exercise the powers specified in the said sections with the approval of the Board.

11. The language in this provision of law makes it abundantly clear that the power granted under this provision is only the power to issue instructions to the taxation authorities. Such instructions would be binding on the taxation authorities. Violation of such instructions may invalidate the orders passed by the taxation authorities. Such violation would not result in the orders becoming void. Once the orders are only invalid, they would remain in force until they are declared to be invalid by an appropriate Court or authority of appropriate jurisdiction.

12. Therefore, the orders under challenge, would continue to be effective unless set aside by this Court. Once such a declaration is required from this Court, it would also be necessary for this Court to consider the question of laches in approaching this Court.

13. In all the Writ Petitions, before this Court, the reasons set out for the delay in approaching this Court is either the alleged inability of the petitioners in perusing the orders which have uploaded in the portal or that there is no limitation for the exercise of appellate jurisdiction, under Section 107, as service of orders without a Document Identification Number, would not amount to service and by analogy, there would be no limitation or reasonable period within which one has to approach this Court.

14. Both these reasons cannot be accepted by this Court. The contention that the registered persons/dealers were unaware of the service of the impugned orders in the portal cannot be accepted as a ground for condoning delay. Acceptance of such a plea would throw open the doors for filing of Writ Petitions against the orders which have been passed years back. In fact most of the Writ petitions in the present batch are cases where orders had been passed in the year 2023 itself. Further, the prescribed method of service of notices and orders includes service of the order through the portal being maintained by the GST Authorities. Once such a method of service has been included in the Act and Rules, the contention that such service is not sufficient service and did not give actual notice of service to the registered persons cannot be accepted.

15. The contention that service of an order without a Document Identification Number would amount to no service, would be acceptable if there was such a stipulation or provision either in the Act or in the Rules. This stipulation is said to be available in the circulars issued by the CBIC. However, such circulars, are at best instructions to the taxation authorities and the petitioners, having received the orders in the portal cannot claim ignorance of these orders. The inordinate delay, in approaching this court, has not been satisfactorily explained and these petitions cannot be entertained at this length of time.

16. For the above reasons, we decline to interfere with the impugned orders set out above. Accordingly, all the Writ Petitions are dismissed. There shall be no order as to costs. As a sequel, miscellaneous petitions, pending if any, shall stand closed.

R.RAGHUNANDAN RAO,J

SUMATHI JAGADAM,J

Js

HON'BLE SRI JUSTICE R. RAGHUNANDAN RAO
And HON'BLE SMT JUSTICE SUMATHI JAGADAM

WRIT PETITION Nos:16500, 16548 & 18862 of 2025

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

22nd August, 2025

Js