



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

[3525]

WEDNESDAY, THE SEVENTH DAY OF MAY
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE DR JUSTICE K MANMADHA RAO

WRIT PETITION NO: 11873/2025

Between:

M/s Ramakrishna Housing Private Limited,

...PETITIONER

AND

The Assistant Commissioner State Tax and Others

...RESPONDENT(S)

Counsel for the Petitioner:

1. PASUPULETI VENKATA PRASAD

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

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

The petitioner was served with the assessment order, in Form GST DRC-07, dated 01.02.2025, under the Goods and Service Tax Act, 2017 [for short "the GST Act"]. This order has been challenged by the petitioner in the present Writ Petition.

2. This order, in Form DRC-07, dated 01.02.2025, is challenged by the petitioner, on various grounds, including the ground that the said proceedings did not contain a DIN number.

3. Learned Government Pleader for Commercial Tax, on instructions, submits that there is no DIN number on the impugned order.

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 *non-est* and 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.

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 the order, which was uploaded in the portal, requires the impugned order to be set aside.

7. Accordingly, this Writ Petition is disposed of setting aside the impugned assessment order, in Form GST DRC-07, dated 01.02.2025, passed by the 1st respondent, with liberty to the 1st respondent to conduct fresh proceedings, after giving notice to the petitioner and assigning a DIN number to the said order. The period from the date of the impugned order, till the date of receipt of this Order shall be excluded for the purposes of limitation. There shall be no order as to costs.

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.)

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

R. RAGHUNANDAN RAO, J.

DR. K. MANMADHA RAO, J.

BSM

HONOURABLE SRI JUSTICE R. RAGHUNANDAN RAO

AND

THE HONOURABLE DR. JUSTICE K. MANMADHA RAO

WRIT PETITION No.11873 of 2025

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

Date: 07.05.2025

BSM