

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

WEDNESDAY, THE NINETEENTH DAY OF MARCH  
TWO THOUSAND AND TWENTY FIVE



PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO  
AND  
THE HONOURABLE DR JUSTICE K MANMADHA RAO

WRIT PETITION NO: 6499 OF 2025

Between:

M/s. Sri Durga Steels, Rep. by its proprietor Someswara Rao Tadiseti Opp:  
Borewell Company, Ibrahimpatnam, Krishna Dist, Andhra Pradesh - 521 185.

...PETITIONER

AND

1. Assistant Commissioner (ST), Ibrahimpatnam Circle, Vijayawada, Krishna Dist.
2. Deputy Assistant Commissioner (ST), Ibrahimpatnam Circle, Vijayawada, Krishna Dist.
3. The State of Andhra Pradesh, Represented by its Principal Secretary, CT Department, A.P. Secretariat, Velagapudi, Amaravati, Guntur District.
4. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi - 110 001.

...RESPONDENTS

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 writ ,

- (i) direction or order quashing the proceedings of the 1<sup>st</sup> Respondent in the Assessment Order issued in Form GST DRC -07 under Section 73 APGST / CGST ACT, 2017 , dated 24-03-2023 bearing Rc.SA.02/37AFWPT3734P1Z9 / 2023 dated 24-03-2023, for the

Tax Period July 2017 to March , 2018 without any valid Document Identification Number ( DIN) as arbitrary, illegal, bad in law, void-ab- initio, barred by time, violative of the principles of natural justice

- (ii) Consequently, the Hon'ble Court may be pleased to issue a writ of mandamus or any other writ, direction, or order to set aside the actions of the 2nd Respondent issued in Form GST DRC -16 Notice for Attachment and Sale of Immovable/Movable Goods/Shares Under Section 79, dated 01-03-2025.

**IA No: 1 OF 2025**

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 stay all further proceedings, including any recovery, pursuant to the order passed under Section 73 of the GST Act, 2017 dated 24.03.2023 bearing Ref. No. R.C.SA.02/37AFWPT3734P1Z9/2023, for the Tax period 2017-18 and notice issued in form GST DRC-16, notice for attachment and sale of immovable/movable good /shares under section 79 dated 01.03.2023 bearing Ref.No. Reference No of recovery ZD370323013518K for the Tax period 2017-18.

**Counsel for the Petitioner: SRI J.N VENKATA SURESH KUMAR**

**Counsel for the Respondent Nos.1 & 2: SRI Y.VIVEKANAND, SC FOR  
COMMERCIAL TAX**

**Counsel for the Respondent No.3: GP FOR COMMERCIAL TAX**

**Counsel for the Respondent No4: SRI PASALA PONNA RAO, DEPUTY  
SOLICTIOR GENERAL OF INDIA**

**The Court made the following: ORDER**



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

[3525]

WEDNESDAY, THE NINETEENTH DAY OF MARCH  
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE DR JUSTICE K MANMADHA RAO

WRIT PETITION NO: 6499/2025

Between:

M/s. Sri Durga Steels,

...PETITIONER

AND

Assistant Commissioner and Others

...RESPONDENT(S)

Counsel for the Petitioner:

1.J.N VENKATA SURESH KUMAR

Counsel for the Respondent(S):

1.

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

The petitioner was served with the assessment order, dated 24.03.2023, in Form GST DRC-07, passed by the 1<sup>st</sup> respondent and the order of attachment, dated 01.03.2025, in Form GST DRC-16, passed by the 2<sup>nd</sup> respondent, under the Goods and Service Tax Act, 2017 [for short "the GST Act"], for the period from July, 2017 to March, 2018. The assessment order of the 1<sup>st</sup> respondent and the order of attachment of the 2<sup>nd</sup> respondent have been challenged by the petitioner in this Writ Petition.

2. The assessment order, in Form GST DRC-07 and the attachment order, in Form GST DRC-16 are 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 orders.

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**<sup>1</sup>. 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**<sup>2</sup>, 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**<sup>3</sup>, 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 this order, which was uploaded in the portal, requires the impugned orders to be set aside.

7. Accordingly, this Writ Petition is disposed of setting aside the assessment order, dated 24.03.2023, in Form GST DRC-07, passed by the 1<sup>st</sup> respondent and the order of attachment, dated 01.03.2025, in Form GST DRC-16, passed by the 2<sup>nd</sup> respondent, with liberty to the 1<sup>st</sup> respondent to

---

<sup>1</sup> 2022 (63) G.S.T.L. 286 (SC)

<sup>2</sup> 2024 (88) G.S.T.L. 179 (A.P.)

<sup>3</sup> 2024 (88) G.S.T.L. 303 (A.P.)

conduct fresh assessment, after giving notice to the petitioner and assigning a DIN number to the said orders. The period from the date of the impugned orders, till the date of receipt of this Order shall be excluded for the purposes of limitation. There shall be no order as to costs.

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

REGISTRAR  
Sd/- J SAROJA  
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner, Ibrahimpatnam Circle, Vijayawada, Krishna Dist.
  2. The Deputy Assistant Commissioner (ST), Ibrahimpatnam Circle, Vijayawada, Krishna District.
  3. The Principal Secretary, CT Department, State of Andhra Pradesh, Secretariat, Velagapudi, Amaravati, Guntur District.
  4. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi - 110 001.
  5. One CC to Sri J.N.Venkata Suresh Kumar, Advocate [OPUC]
  6. One CC to Sri Y.Vivekanand, SC for Commercial Tax [OPUC]
  7. One CC to Sri Pasala Ponna Rao, Deputy Solicitor General of India, High Court of Andhra Pradesh. [OPUC]
  8. Three CD Copies.
- gl (gsg)

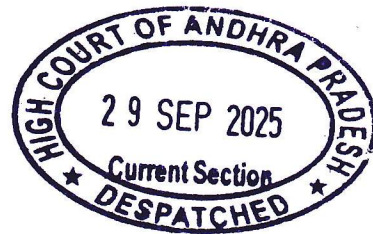
**HIGH COURT**

gl

**DATED:19/03/2025**

**ORDER**

**WP.No.6499 of 2025**



**DISPOSING OF THE WRIT PETITION  
WITHOUT COSTS**