

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: 7026 OF 2025

Between:

M/s. Sri Lakshmi Steel Furniture Works, Rep. by its Proprietor, Mr. Y. Venkata Ramana, 7-308/1 .Revenue Ward No.7, Loyola School Prem Bazar, Markapur-523316, Prakasam Dist, Andhra Pradesh.

...PETITIONER

AND

1. The Assistant Commissioner (State Taxes), Markapur Circle, Nellore Division, Prakasam District, Andhra Pradesh.
2. The Branch Manager, Union Bank of India Cumbum Road, Markapur, Prakasam Dist. - 523316, A.P.
3. State of Andhra Pradesh, rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Velagapudi, Amaravathi, Guntur District.
4. The Union of India, Rep. by its Secretary (Finance) Ministry of Finance, North Block, New Delhi 110001.

...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 appropriate writ or order or direction declaring the action of the 1st Respondent in issuing assessment orders dated 20.3.2023 for the period 2020-21 under the Goods and Service Tax Act, 2017 in Form DRC -07 without generating the

Document Identification Number (DIN) and not affixing the signatures on the assessment order, summary orders or the show cause notice, as illegal, arbitrary, contrary to law and in gross violation of principles of natural justice and consequently direct the 1st Respondent to redo the assessment following the principles of natural justice considering all the objections of the Petitioner.

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 grant stay of recovery of the disputed demand including stay of garnishee notice dated 4.3.2025 issued by the 1st Respondent to the 2nd Respondent Bank, pursuant to the impugned assessment order dated 20.3.2023 passed by the 1st Respondent for the tax period 2020-21, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI SRINIVASA RAO KUDUPUDI

Counsel for the Respondent Nos.1 & 3: GP FOR COMMERCIAL TAXES

Counsel for the Respondent No.2: M/s. Y.DYUMANI, SC FOR UBI

**Counsel for the Respondent No.4: SRI PASAL PONNA RAO, DEPUTY
SOLICITOR GENERAL OF INDIA**

The Court made the following: ORDER



IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI
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[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: 7026/2025

Between:

M/s. Sri Lakshmi Steel Furniture Works

...PETITIONER

AND

The Assistant Commissioner State Taxes and Others

...RESPONDENT(S)

Counsel for the Petitioner:

1. SRINIVASA RAO KUDUPUDI

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 20.03.2023, in Form GST DRC-07, passed by the 1st respondent, under the Goods and Service Tax Act, 2017 [for short "the GST Act"], for the period from 2020-21. This assessment order of the 1st respondent has been challenged by the petitioner in this Writ Petition.

2. This assessment order, in Form GST DRC-07, 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 this 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 assessment order, dated 20.03.2023, in Form GST DRC-07, 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 order. The period from the date of the impugned order, till the date of receipt

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.)

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.

//TRUE COPY//

Sd/- J SAROJA
ASSISTANT REGISTRAR

JS *JS*
SECTION OFFICER

To,

1. The Assistant Commissioner (State Taxes), Markapur Circle, Nellore Division, Prakasam District, Andhra Pradesh
2. The Branch Manager, Union Bank of India Cumbum Road, Markapur, Prakasam Dist. - 523316, A.P.
3. The Principal Secretary to Government, Revenue (CT-II) Department, State of Andhra Pradesh Secretariat, Velagapudi, Amaravathi, Guntur District.
4. The Secretary (Finance) Ministry of Finance, Union of India, North Block, New Delhi 110001.
5. One CC to Sri Srinivasa Rao Kudupudi, Advocate [OPUC]
6. Two CCs to GP for Commercial Taxes, High Court of Andhra Pradesh. [OUT]
7. One CC to M/s. Y.Dyumani, SC for Union Bank of India. [OPUC]
8. One CC to Sri Pasala Ponna Rao, Deputy Solicitor General of India. [OPUC]
9. Three CD Copies.

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HIGH COURT

gl

DATED:19/03/2025

ORDER

WP.No.7026 of 2025



**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**