

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

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

PRESENT

HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

AND

HONOURABLE DR JUSTICE K MANMADHA RAO

WRIT PETITION NO: 6885 OF 2025



Between:

Mithra Motors Private Limited, Rep by its Director Maganti Madhusudhana Sharma GSTIN; 37AAHCM3735E1ZI Having registered office at 36-26-126/11, 1st Floor, Opp: BSNL Bhavan, Eluru Road, Vijayawada.

...PETITIONER

AND

1. The State of Andhra Pradesh, Rep by its Principal Secretary, Revenue (CT) Department Velagapudi, Amaravti.
2. Assistant Commissioner (ST), Governorpet Circle, Vijayawada.

...RESPONDENTS

Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate Writ, Order or Direction, more particularly one in the nature of **WRIT OF WRIT OF MANDAMUS** declaring the impugned unsigned and without DIN Summary of Order vide Form GST DRC-07 and dated 16.10.2024 as being as illegal, arbitrary, violative of the provisions of GST Act 2017, void, non-est in the eyes of law, contrary to the Article 19(1)(g) of the Constitution of India, without jurisdiction and consequently set aside the same.

IA NO: 1 OF 2025

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be

High Court may be pleased to STAY the operation of impugned unsigned and without DIN Summary of Order vide Form GST DRC-07 and dated 16.10.2024 pending disposal of the present Writ Petition.

Counsel for the Petitioner :SRI. T V P SAI VIHARI

Counsel for the Respondent No's. 1 & 2: GP FOR COMMERCIAL TAX

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: 6885/2025

Between:

Mithra Motors Private Limited

...PETITIONER

AND

The State Of Andhra Pradesh and Others

...RESPONDENT(S)

Counsel for the Petitioner:

1. T V P SAI VIHARI

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 16.10.2024, passed by the 2nd respondent, under the Goods and Service Tax Act, 2017 [for short "the GST Act"], for the period 2020-21 and 2021-22. This order has been challenged by the petitioner in the present 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 does not contain the signature of the assessing officer and also DIN number, on the impugned order.

3. Learned Government Pleader for Commercial Tax, on instructions, submits that there is no signature of the assessing officer and does not contain DIN number, on the impugned assessment order.

4. The effect of the absence of the signature, on an assessment order was earlier considered by this Court, in the case of **A.V. Bhanoji Row Vs. The Assistant Commissioner (ST)**, in W.P.No.2830 of 2023, decided on 14.02.2023. A Division Bench of this Court, had held that the signature, on the assessment order, cannot be dispensed with and that the provisions of Sections-160 & 169 of the Central Goods and Service Tax Act, 2017, would not rectify such a defect. Following this Judgment, another Division Bench of this Court, in the case of **M/s. SRK Enterprises Vs. Assistant Commissioner**, in W.P.No.29397 of 2023, decided on 10.11.2023, had set aside the impugned assessment order.

5. Another Division Bench of this Court by its Judgment, dated 19.03.2024, in the case of **M/s. SRS Traders Vs The. Assistant Commissioner ST & ors**, in W.P.No.5238 of 2024, following the aforesaid two Judgments, had held that the absence of the signature of the assessing officer, on the assessment order, would render the assessment order invalid and set aside the said order.

6. 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.

¹ 2022 (63) G.S.T.L. 286 (SC)

7. 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.

8. In view of the aforesaid judgments and the circular issued by the C.B.I.C., the non-mention of a DIN number and absence of the signature of the assessing officer, in the impugned assessment order would have to be set aside.

9. Accordingly, this Writ Petition is disposed of setting aside the assessment order, in Form GST DRC-07, dated 16.10.2024, passed by the 2nd respondent, with liberty to the 2nd respondent to conduct fresh assessment, after giving notice and by assigning a signature and a DIN number to the said order. The period from the date of the impugned assessment 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.

² 2024(88) G.S.T.L. 179 (A.P.)

³ 2024 (88) G.S.T.L. 303 (A.P.)

**Sd/- B CHITTI JOSEPH
ASSISTANT REGISTRAR**

//TRUE COPY//

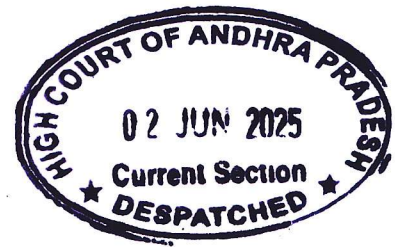
SECTION OFFICER

To,

1. The Principal Secretary Revenue (CT) Department, State of Andhra Pradesh, Velagapudi, Amaravti.
2. The Assistant Commissioner (ST), Governorpet Circle, Vijayawada
3. One CC to SRI. T V P SAI VIHARI, Advocate [OPUC]
4. Two CCs to GP FOR COMMERCIAL TAX, High Court Of Andhra Pradesh. [OUT]
5. Three CD Copies

HIGH COURT

DATED:19/03/2025



ORDER

WP.No.6885 of 2025

DISPOSING OF THE W.P. WITHOUT COSTS