

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: 6918 OF 2025 ✓

Between:

M/s. Malleswari Granites, Sy. No. 1069/1C and ID, Thenabanda Village,
Charlopalli, Chittoor District, Andhra Pradesh - 517004, Rep. by its
Proprietrix Smt. K. Malleswari.

...PETITIONER ✓

AND

1. The Assistant Commissioner (State Tax), Chittoor-I Circle, Next to Devi Theatre, Kattamanchi, Tirupathi Road, Chittoor, Chittoor District, Andhra Pradesh - 517001. ✓
2. The State of Andhra Pradesh, Rep. by the Principal Secretary to the Government, Revenue (CT) Department, A.P. Secretariat Buildings, Velagapudi, Guntur District, Andhra Pradesh.
3. 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 an appropriate Writ, Order or Direction, more particularly in the nature of MANDAMUS declaring that the impugned Best Judgment Assessment, Penalty and Interest Order passed by the First Respondent in Form DRC-07, vide GSTIN No. 37BLEPM7162F1ZZ, dated 05-02-2025, for the F.Y.s 2017-18 and 2018-19 under the

CGST/SGST Acts, 2017, which does not contain any electronically generated DIN, passed pursuant to Show Cause Notices which themselves do not contain electronically generated DINs, without furnishing the material on the basis of which the impugned order was passed to the Petitioner, by invoking S. 74 though the ingredients for the same are not available, making estimation on the basis of probable power bills by adding 5 times to it, as arbitrary, capricious, invalid and deemed to have never been issued, violative of the principles of natural justice, barred by limitation, arbitrary, capricious, contrary to law and illegal and consequently set aside the same.

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 all further proceedings, including recovery of tax, penalty and interest, pursuant to the impugned Best Judgment Assessment, Penalty and Interest Order passed by the First Respondent in Form DRC-07, vide GSTIN: No. 37BLEPM7162F1ZZ, dated 05-02-2025, for the F.Y.s 2017-18 and 2018-19 under the CGST/SGST Acts, 2017.

Counsel for the Petitioner: SRI G. NARENDRA CHETTY

Counsel for the Respondent Nos.1 & 2: GP FOR COMMERCIAL TAX

**Counsel for the Respondent No.3: SRI PASALA PONNA RAO, DEPUTY
SOLICITOR 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: 6918/2025

Between:

Malleswari Granites

...PETITIONER

AND

The Assistant Commissioner State Tax and Others

...RESPONDENT(S)

Counsel for the Petitioner:

1. G NARENDRA CHETTY

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

2.

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

The petitioner was served with the assessment order, dated 05.02.2025, 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 2017-18 and 2018-19. 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 05.02.2025, 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/- M. PRABHAKAR RAO
ASSISTANT REGISTRAR

NB
SECTION OFFICER

To,

1. The Assistant Commissioner (State Tax), Chittoor-I Circle, Next to Devi Theatre, Kattamanchi, Tirupathi Road, Chittoor, Chittoor District, Andhra Pradesh - 517001.
2. The Principal Secretary to the Government, Revenue (CT) Department, State of Andhra Pradesh, A.P. Secretariat Buildings, Velagapudi, Guntur District, Andhra Pradesh.
3. The Secretary (Finance), Ministry of Finance, Union of India, North Block, New Delhi - 110001.
4. One CC to Sri G Narendra Chetty, Advocate [OPUC]
5. One CC to Sri Pasala Ponna Rao, Deputy Solicitor General of India, High Court of A.P. [OPUC]
6. Two CC's to GP for Commercial Tax, High Court of A.P. at Amaravati[OUT]
7. Three CD Copies.

ssb

HIGH COURT

DATED:19/03/2025

ORDER

WP.No.6918 of 2025



DISPOSING OF THE W.P. WITHOUT COSTS