APHC010168132026

IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI **[3529]**
(Special Original Jurisdiction)

TUESDAY, THE SIXTEENTH DAY OF JUNE
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

<u>WRIT PETITION NO: 8510/2026</u>

Between:

1. SRI VENKATA DURGA RICE MILL, HAVING ITS REGD. PREMISES AT 4-2, MAIN ROAD RAJAPUDI VILLAGE, JAGGAMPETA MANDAL EAST GODAVARIDISTRICT, ANDHRAPRADESH- 533 435 REPRESENTED BY ITS MANAGING PARTNER MR. NAGESWARA RAO ATTULURI

...PETITIONER

AND

1. THE ASSISTANT COMMISSIONER ST, PEDDAPURAM CIRCLE, KAKINADA DIVISION
2. THE STATE OF ANDHRA PRADESH, REP BY ITS PRINCIPAL SECRETARY REVENUE (CT) DEPT., VELAGAPUDI, AMARAVATI

...RESPONDENT(S):

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 topleased to issue an appropriate Writ, Order or Direction, more particularly one in the nature of WRIT OF MANDAMUS declaring the impugned Assessment Order in Case ID No AD3705250186530/2021-22 vide FORM GST DRC - 07 Dt. 08.12.2025 passed by the 1 Respondent for the tax period 2021 -22 without affixing mandatory DIN as illegal, arbitrary, violative of the provisions of GST Act 2017, void, non-est in the eyes of law, contrary to the Article 19(l)(g) of the Constitution of India and set aside the same or to pass

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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 pleased to STAY the operation of impugned Assessment Order in Case ID No: AD3705250186530/2021-22 vide FORM GST DRC - 07 Dt. 08.12.2025 passed by the 1 st Respondent for the tax period 2021-22pending disposal of the Writ Petition or to pass

Counsel for the Petitioner:

1. PEDDIBHOTLA VENKATA SAI RAJESH

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

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

Heard Sri Peddibhotla Venkata Sai Rajesh, the learned counsel appearing for the petitioner and the learned Government Pleader for Commercial Taxes, appearing for the respondents.

2. The petitioner was served with an assessment order, dated 08.12.2025, passed by the 1st respondent, under the Goods and Services Tax Act, 2017 [for short "the GST Act"], for the financial year, 2021-2022. This assessment order of the 1st respondent has been challenged by the petitioner in this Writ Petition.

3. This assessment order is challenged by the petitioner, on various grounds, including the ground that the said proceedings did not contain a DIN number.

4. The learned Government Pleader for Commercial Taxes, appearing for the respondents, on instructions, submits that, there is no DIN number on the impugned assessment order.

5. 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*

[1] **2022 (63) G.S.T.L. 286 (SC)**

referred to as "C.B.I.C."), had held that an order, which does not contain a DIN number would be invalid.

6. 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.

7. 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.

8. Accordingly, this Writ Petition is disposed of, setting aside the impugned order, dated 08.12.2025, issued by the 1st respondent, with liberty to the 1st respondent to conduct fresh assessment, after giving a notice to the petitioner and assigning 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.

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[2] **2024 (88) G.S.T.L. 179 (A.P.)**
[3] **2024 (88) G.S.T.L. 303 (A.P.)**

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

R RAGHUNANDAN RAO, J

T.C.D. SEKHAR, J

Date:16.06.2026
KPV

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THE HON'BLE SRI JUSTICE R RAGHUNANDAN RAO

AND

THE HON'BLE SRI JUSTICE T.C.D. SEKHAR

<u>WRIT PETITION NO: 8510 of 2026</u>

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

16.06.2026

KPV