



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

[3529]

WEDNESDAY, THE SIXTH DAY OF AUGUST
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 20847/2025

Between:

1.M/S BISMILLAH IRON MERCHANTS,, DOOR NO. 16-9-26/1, WARD NO.26, OLD GUNTUR, GUNTUR DISTRICT, ANDHRA PRADESH. REP BY ITS SOLE PROPRIETRIX, SHAIK SHAHIN,W/O. DAWOOD, AGED ABOUT 40 YEARS, OCC. BUSINESS, R/O DOOR NO. 18-5-39, AHAMAD NAGAR, 1ST LINE, CHINNA BAZAR, GUNTUR, DISTRICT GUNTUR.

...PETITIONER

AND

- 1.THE STATE OF ANDHRA PRADESH, REP BY ITS. PRINCIPAL SECRETARY TO GOVERNMENT, REVENUE (COMMERCIAL TAX) DEPARTMENT, GOVERNMENT OF ANDHRA PRADESH, SECRETARIAT, VELAGAPUDI,AMARAVATI
- 2.THE JOINT COMMISSIONER ST, GUNTUR-LL DIVISION, GUNTUR.
- 3.THE ASSISTANT COMMISSIONER, STATE TAX, PEDAKAKANI CIRCLE, GUNTUR-I DIVISION.
- 4.THE DEPUTY ASSISTANT COMMISSIONERSTLL, BAPATLA CIRCLE.

...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 a writ or writs or order or orders one more particularly in the nature of Writ of Certiorari to call for records pertaining to 3rd Respondent's penalty order dated 20/06/2025 in Form GST DRC-07 in GSTIN. 37EAWPS7199E1ZK for the tax period 2018-19, show cause notice for the tax period 2018-19 in FORM GST DRC-01 dated 11/02/2025 in DIN3712022520475 penalty order is without DIN and quash the same and be pleased to pass

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 suspend the operation of the 3rd Respondent's penalty order dated 20/06/2025 in Form GST DRC-07 in GSTIN. 37EAWPS7199E1ZK for the tax period 2018-19 passed against the Petitioner and be please to pass

Counsel for the Petitioner:

1.SYED KHADER MASTAN

Counsel for the Respondent(S):

1.GP FOR COMMERCIAL TAX

The Court made the following:

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

The petitioner was served with an assessment order, in FORM GST DRC – 07, dated 20.06.2025, passed by the 3rd respondent, under the Goods and Services Tax Act, 2017 [for short “the GST Act”] for the tax period 2018-19. This assessment order of the 3rd 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 assessment 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.

¹ 2022 (63) G.S.T.L. 286 (SC)

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 the 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 impugned proceedings, dated 20.06.2025, issued by the 3rd respondent, with a liberty to the 3rd 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.

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:06.08.2025
LSP

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THE HON'BLE SRI JUSTICE R. RAGHUNANDAN RAO

AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION No:20847 of 2025

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

06.08.2025

LSP