



**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: 20786/2025

Between:

1.KENAV POWER SYSTEMS, REPRESENTED BY ITS MANAGING PARTNER, SURENDRA BABU VENGALA S/O V PRASAD HAVING REGISTERED OFFICE AT PLOT NO. 262, BLOCK NO. C-10, APIIC, KANURU, NEW AUTONAGAR, VIJAYAWADA, KRISHNA DISTRICT, ANDHRA PRADESH,

...PETITIONER

AND

1.THE STATE OF AP, REP BY ITS PRINCIPAL SECRETARY REVENUE (CT) DEPARTMENT VELAGAPUDI, AMARAVTI

2.ADDITIONAL COMMISSIONER ST, APPELLATE AUTHORITY VIJAYAWADA.

3.THE ASSISTANT COMMISSIONER ST, PENAMALURU CIRCLE, VIJAYAWADA

...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 WRIT OF MANDAMUS declaring a. the impugned unsigned Summary of Order vide FORM GST DRC - 07 Dt. 11.02.2025 passed by the 3rd Respondent 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 b. consequential set aside the endorsement vide A.O.No. - DIN3716072522901 dated 16.07.2025 c. and 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 STAY the operation of unsigned Summary of Order vide FORM GST DRC - 07 Dt. 11.02.2025 passed by the 3rd Respondent pending disposal of the present Writ Petition or to pass

IA NO: 2 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 STAY all recovery proceedings initiated under Section 79 of the GST Act pending disposal of the present Writ Petition or to pass

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 herein, which is registered under the GST Act, was subjected to order of assessment, dated 11.02.2025. An appeal filed against the said order came to be rejected, on the ground that, the appeal has been filed beyond the period of limitation provided for filing of such appeal.

2. Aggrieved by the order of assessment, the petitioner has approached this Court, on the ground that, the order of assessment does not contain a DIN number.

3. 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.

4. Learned Government Pleader for Commercial Tax, would contend that the petitioner having availed the remedy of appeal and having failed in the said appeal, cannot be permitted to challenge the order of assessment.

5. A Division Bench of this Court, in its order, dated 18.12.2023, in W.P.No.31675 of 2023, had held, in similar circumstances that a challenge to

¹ 2022 (63) G.S.T.L. 286 (SC)

the original order would be maintainable even if the appeal has been disposed of.

6. Following the said Judgment, this Writ Petition is allowed, setting aside the impugned order, dated 11.02.2025, and remanding the matter back to the Assessing Officer, for passing fresh order in accordance with law. Needless to say, 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.

As a sequel, interlocutory applications pending, 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: 20786/2025

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

06.08.2025

LSP