



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

[3529]

**WEDNESDAY, THE EIGHTH DAY OF OCTOBER
TWO THOUSAND AND TWENTY FIVE
PRESENT**

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 27225/2025

Between:

1.M/S. SUDHAKAR CONTRACT WORKS, GSTIN - 37KLVPS1866N2ZM
REP. BY ITS PROPRIETOR, V SUDHAKAR NAIDU 7A7-196,
VENUGOPALAPURAM, PATHIPALAYAM, GANDHINAGARAM-
517421 CHITTOOR DISTRICT, ANDHRA PRADESH

...PETITIONER

AND

- 1.THE ASSISTANT COMMISSIONER ST, CHITTOOR-1 CIRCLE,
CHITTOOR
- 2.STATE OF ANDHRA PRADESH, REP. BY ITS PRINCIPAL
SECRETARY TO GOVERNMENT, REVENUE (CT-II) DEPARTMENT,
SECRETARIAT, VELAGAPUDI, AMARAVATHI, GUNTUR DISTRICT.
- 3.THE UNION OF INDIA, REP. BY ITS SECRETARY (FINANCE)
MINISTRY OF FINANCE, NORTH BLOCK, NEW DELHI 110001

...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 of Mandamus or any other appropriate writ or order or direction declaring the action of the 1st Respondent in cancelling the Petitioners GST registration by order dated 16.7.2025, contrary to the provisions of Section 29(2) of the Andhra Pradesh Goods and Service Tax Act, 2017 and Rule 21 of the CGST Rules, as illegal, arbitrary, without jurisdiction and in violation of principles of natural justice and also invalid in the absence of DIN or FRN on the impugned order or the show cause notice, and consequently direct the authorities to revoke the cancelation of GST registration and to restore the same in the interest of justice, and pass

Counsel for the Petitioner:

1.SRINIVASA RAO KUDUPUDI

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 an order for cancellation of registration, dated 16.07.2025, passed by the 1st respondent under the Goods and Services Tax Act, 2017 [for short "the GST Act"]. The said order of the 1st respondent has been challenged by the petitioner in this Writ Petition.

2. This impugned order, 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

¹ 2022 (63) G.S.T.L. 286 (SC)

² 2024 (88) G.S.T.L. 179 (A.P.)

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 order of cancellation, dated 16.07.2025, issued by the 1st respondent, with a liberty to the 1st respondent to take up further proceedings, 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.

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

R. RAGHUNANDAN RAO, J

T.C.D. SEKHAR, J

Date: 08.10.2025
MJA

³ 2024 (88) G.S.T.L. 303 (A.P.)

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THE HON'BLE SRI JUSTICE R RAGHUNANDAN RAO

AND

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

WRIT PETITION NO: 27225 of 2025

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

08.10.2025

MJA