



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: 27403/2025

Between:

- 1.SRI SRINIVASA TRADING CORPORATION, REPRESENTED BY THE PROPRIETORSRI MANGAM SRINIVASA RAO DOOR NO.54-6-87, PLOT NO. 10, V ROAD, JAWAHAR AUTONAGAR, VIJAYAWADA, KRISHNA, ANDHRA PRADESH, PIN-520007

...PETITIONER

AND

- 1.ASSISTANT COMMISSIONER OF STATE TAX, PANAMALURU CIRCLE, VIJAYAWADA DIVISION-3, D.NO- 20-1-34,JRR COMMERCIAL BUILDING, 2ND FLOOR, LOTUS LANDMARK,AYODHYA NAGAR VIJAYAWADA, KRISHNA DISTRICT, ANDHRA PRADESH-520003
- 2.STATE OF ANDHRA PRADESH, REPRESENTED BY THE SECRETARY TO GOVERNMENT OF A.P. REVENUE (CT) DEPARTMENT, GOVERNMENT OF A.P. SECRETARIAT BUILDINGS VELAGAPUDI, MANGALAGIRI MANDAL, GUNTUR (DISTRICT), AP, PIN- -522 503

...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 in the nature of Writ of Mandamus, setting aside the impugned alleged Intimation of

Tax Ascertained in Part-A of Form GST DRC-01 A, the alleged show-cause Notice and its alleged summary in Form GST DRC-01 dated 16-03-2024 , the 2 alleged reminders thereon dated 16-03-2024 and 01-07-2024 and the 2 alleged personal hearing Notices dated 10-12-2024 and 22-08-2025, and the claimed order and its alleged summary in Form GST DRC-07 both dated 11-09-2025 issued under Section 73 of the GST Acts, by the Respondent No-1- 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 Pleaded to stay the collection of the disputed tax of Rs.6,03,103, the disputed penalty of Rs.90,465 and the disputed interest of Rs.3,65,177 (Total amount of Rs. 10,58,745) and the and to pass

Counsel for the Petitioner:

1.J.N VENKATA SURESH KUMAR

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 J. N. Venkata Suresh Kumar, learned counsel for the petitioner and the learned Government Pleader for Commercial Tax, appearing for the respondents.

2. The petitioner was served with an assessment order, dated 11.09.2025, passed by the 1st respondent, under the Goods and Service Tax Act, 2017 [for short "the GST Act"], for the period 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. Learned Government Pleader for Commercial Tax, 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 11.09.2025, issued 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 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: 08.10.2025
MJA

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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: 27403 of 2025

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

08.10.2025

MJA