

**IN THE HIGH COURT OF JHARKHAND AT RANCHI**  
**W.P (T) No. 7841 of 2025**

M/s Emaar Alloys Private Limited, Jamshedpur through its Director  
Ramesh Kumar Dodraika ... .. Petitioner

## Versus

GST Department through the Assistant Commissioner, GST & Central  
Excise (Audit), Ranchi and Another ... .. Respondents

**CORAM: HON'BLE THE CHIEF JUSTICE  
HON'BLE MR. JUSTICE SUJIT NARAYAN PRASAD**

For the Petitioner: Mr. Sharwan Kumar Jha, Advocate  
For the Respondents: Mr. P.A.S. Pati, Advocate

**02/Dated: 09.01.2026**

1. Heard learned counsel for the parties.
2. Mr. P.A.S. Pati, learned counsel for the Respondents, seeks sometime to consider the effect of the Form GST DRC-07 containing no signature of the Issuing Authority or the Document Identification Number (DIN).
3. Learned counsel for the petitioner has relied upon the decision of Andhra Pradesh High Court rendered in the case of **Srk Enterprises versus Assistant Commissioner [2024 1 ALD 448]** and the decision of Telangana High Court rendered in the case of **Water Tech Engineers versus Assistant Commissioner of CGST [(2025) 175 taxmann.com 855 (Telangana)]**.
4. Mr. Pati is requested to consider the effect of these decisions on the question now raised by the petitioner in this matter.
5. Post this matter on 20.01.2026.

**(M.S. Sonak, C.J.)**

(Sujit Narayan Prasad, J.)