

APHC010436782022



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

**[3536]**

WEDNESDAY, THE THIRTIETH DAY OF APRIL  
TWO THOUSAND AND TWENTY FIVE

**PRESENT**

**THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO**

**THE HONOURABLE DR JUSTICE Y. LAKSHMANA RAO**

**WRIT PETITION NO: 27620/2022**

**Between:**

M/s.k.g. Babu Naidu

**...PETITIONER**

**AND**

The Assistant Commissioner Of State Tax and Others

**...RESPONDENT(S)**

**Counsel for the Petitioner:**

1.B SIVA KESAVA REDDY

**Counsel for the Respondent(S):**

1.GP FOR COMMERCIAL TAX

**The Court made the following Judgment:**

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

Heard Sri B. Siva Kesava Reddy, learned counsel appearing for the petitioner, and learned G.P. for Commercial Tax appearing for the respondents.

2. The petitioner was served with an assessment order, dated 23.01.2021, passed by the 1<sup>st</sup> respondent, under the Goods and Service Tax

Act, 2017 [for short “the GST Act”] for the period April 2018 to March 2019. This order has been challenged by the petitioner.

3. 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.

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**<sup>1</sup>. 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.

6. A Division Bench of this Court in the case of **M/s. Cluster Enterprises Vs. The Deputy Assistant Commissioner (ST)-2, Kadapa**<sup>2</sup>, 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

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<sup>1</sup> 2022 (63) G.S.T.L. 286 (SC)

<sup>2</sup> 2024 (88) G.S.T.L. 179 (A.P.)

this Court in the case of **Sai Manikanta Electrical Contractors Vs. The Deputy Commissioner, Special Circle, Visakhapatnam**<sup>3</sup>, 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 proceedings, dated 23.01.2021, issued by the 1<sup>st</sup> respondent, with liberty to the 1<sup>st</sup> respondent to conduct fresh assessment, after giving notice and by assigning a DIN number to the said order. The period from the date of the impugned assessment orders, 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**

**Dr. Y. LAKSHMANA RAO, J**

Js.

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<sup>3</sup> 2024 (88) G.S.T.L. 303 (A.P.)

**HON'BLE SRI JUSTICE R. RAGHUNANDAN RAO**

**And**

**HON'BLE Dr. JUSTICE Y. LAKSHMANA RAO**

**W.P.No.27620 of 2022**

30<sup>th</sup> April, 2025

Js.